

GOVERNMENT IN HAWAII

A HANDBOOK OF FINANCIAL STATISTICS

1971

EIGHTEENTH EDITION

HAWAII STATE AND COUNTY
TAX COLLECTIONS
Fiscal 1970

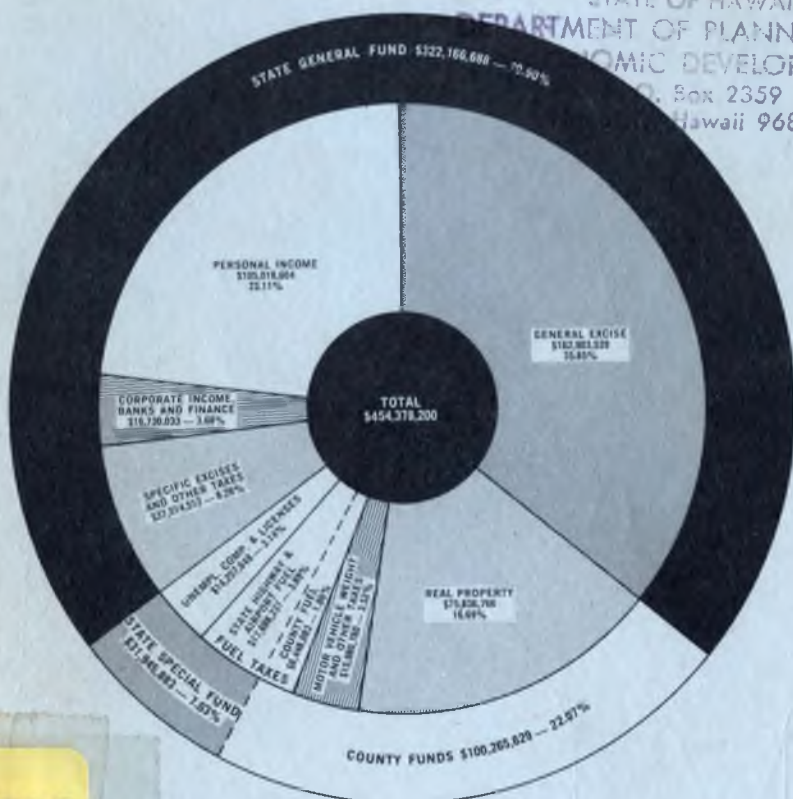
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TAX FOUNDATION OF HAWAII

Incorporated in 1953, the Tax Foundation of Hawaii is an independent, non-profit, non-partisan educational citizens' organization. The Foundation is governed by a 25-member Board of Trustees representing the entire State. The Foundation is financed by voluntary contributions from underwriting members, business organizations, and from corporate and individual associate members.

The purpose of the Tax Foundation is to encourage efficiency and economy in government, and to improve the economic status and standard of living of the citizens of the State of Hawaii. This is accomplished in part by co-operating with public officials and other organized groups or individuals working toward the adoption of improved methods, systems and procedures of public administration.

Data relative to government and taxation are collected and analyzed, with the Tax Foundation serving as a clearing house. Information that is compiled is made available to the public through the publication of reports, pamphlets, newspaper articles and by radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, other releases by the Tax Foundation of Hawaii include: FINANCE IN BRIEF, a wallet size resumé of Hawaii's fiscal facts; a weekly column in the editorial pages of the Sunday Honolulu Star-Bulletin & Advertiser; a radio series twice weekly on KHVH and KLEI. During the State of Hawaii Legislative Sessions, the Foundation prepares a LEGISLATIVE TAX BILL SERVICE which digests and comments on tax legislation, and LEGISLATIVE TAX REVIEW, published at the conclusion of each session, presents detailed reports of all major action as well as an examination of the changes in the State's finances.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

FOREWORD

The eighteenth edition of GOVERNMENT IN HAWAII outlines the changes in governmental finances that occurred during 1970 - some changes for the better, some trends that concern us all and invite our close attention.

Activity in the public sector of the State's economy is highlighted by the rise from third to second in per capita tax collections (\$583), record expenditures by State and local governments which amounted to more than \$706 million, and a rise from ninth to fifth highest in the nation in per capita long-term public debt.

Private industry recorded increases of 13% in the value of retail sales, 21% in sales at wholesale, and 23% in the value of construction. The number of visitors rose by 14%. However, visitor expenditures in Hawaii rose only 1% from \$577 million to \$583 million.

Factors which were of major interest to the citizens of Hawaii include a rise from 120 to 124 in the consumer price index, and an increase of 14% in per capita personal income which coincided with a 21% increase in per capita tax collections. The unemployment rate reached 4.2% with fewer people being employed in 1970 than in 1969 by the construction and hotel industries and the federal government.

These are just a few of the highlights to be found in the eighteenth edition of GOVERNMENT IN HAWAII which supplements the Foundation's 1969 publication, A Compendium of Government Finances in Hawaii - 1949-1968, and continues to present data in the original format of four basic categories: general economic statistics, sources of government revenues, government expenditure patterns and the public debt of each governmental unit.

We gratefully acknowledge the cooperation and assistance provided by many persons in Federal, State and local government in Hawaii. Our special thanks go to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor, Planning and Economic Development, Taxation, and Transportation; the Finance Directors of the four counties; and the First Hawaiian Bank and Bank of Hawaii.

Howard C. Babbitt, President
Tax Foundation of Hawaii

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50TH STATE STATISTICS

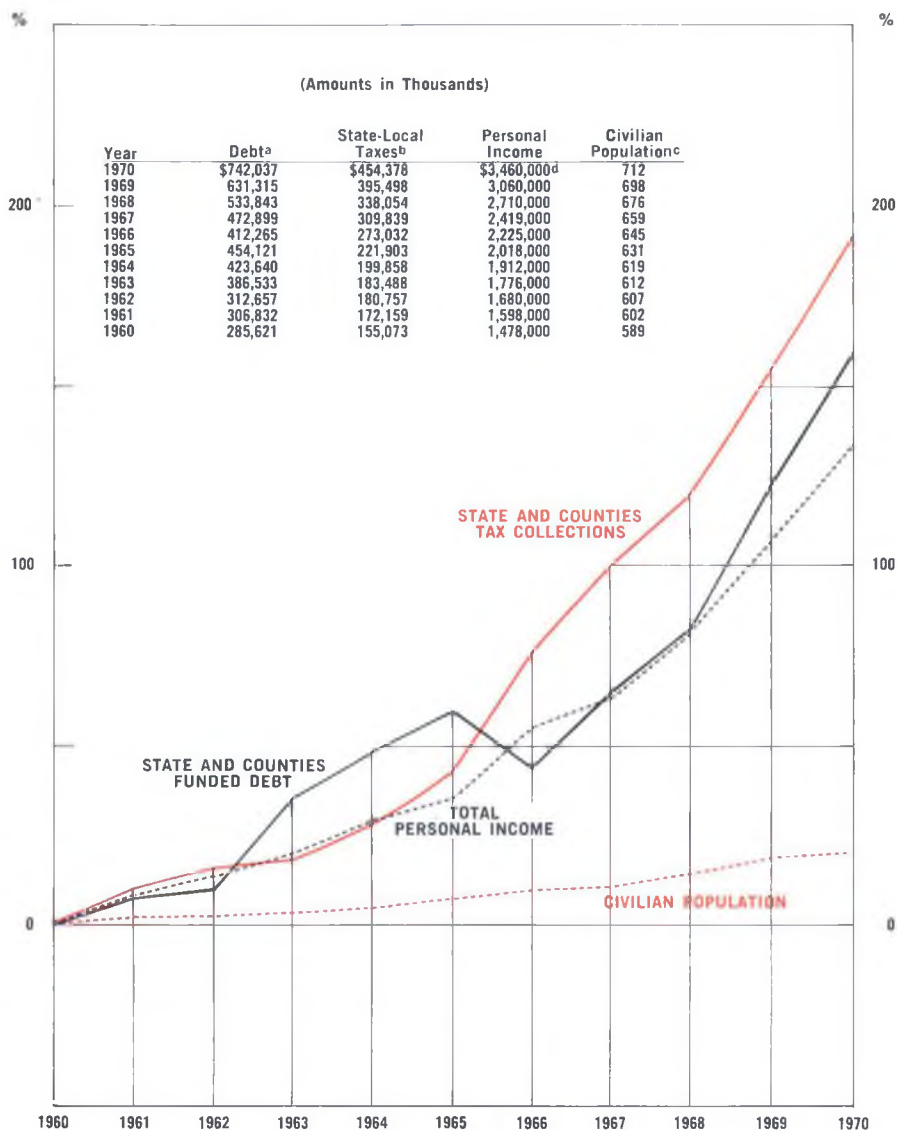
A brief look at the general economic picture for Hawaii in 1970 shows that the Aloha State did relatively well during a period which, in a great many parts of the nation, was characterized by both high unemployment and low productivity and profits. Total personal income in the State increased an estimated 13% during 1970, and while State and local tax collections increased at a faster rate (15%) from \$395 million to \$454 million the increase was due to expansion of the tax base, including higher price levels, and not a raise in tax rates. Furthermore, while unemployment reached a high of 4.3% by November of 1970 (significantly above 1969's 2.8%), this is still well below the national rate which has been above 5% for many months now.

1971 may see some re-alignment of the relationships among Hawaii's four major economic activities: tourism, military expenditures, and the production and processing of sugar and pineapple. Visitor expenditures rose to \$583 million, only 1% above 1969's \$577 million. Continuation of the overall economic difficulties on the mainland, particularly on the west coast, will probably discourage many would-be visitors and keep the tourist industry operating at a level somewhat lower than was seen in the latter part of the 1960's.

Military expenditures in the islands may also continue at a lower level than has been seen in the past. The planned withdrawal from southeast Asia would cut down both Hawaii-based military operations and R&R activities. It would also continue to influence civilian employment by the armed services which dropped by 6% in 1970. These employes represent 6% of the civilians employed in Hawaii. However, a gradual decrease or maintenance of the present level of employment by the military should have a comparatively minor effect on the total labor situation.

The outlook for the sugar and pineapple industries improved in 1970. The value of the sugar crop (1.2 million tons) rose an estimated \$9 million over the 1969 value of \$189 million. An increase from \$120 million to \$130 million in the value of 1970 pineapple exports indicated the recovery of the industry from the 1969 strike and its continued importance to Hawaii's economy.

CHART 1
TRENDS IN HAWAII
Population, Taxes, Personal Income, Debt
1960-1970



- a. State and county general obligation bonds and revenue bonds outstanding at December 31.
b. Fiscal years for state; previous calendar years for counties prior to 1967 (except Honolulu, fiscal years from 1962). Unemployment compensation collections included. Fiscal 1967 reflects addition of estimated \$29,500 in real property collections delayed until July, 1967.
c. Mid-year resident civilian population.
d. Estimated.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation, Planning; City & County Finance Director; County Auditors and Finance Directors; U.S. Department of Commerce, "Survey of Current Business".

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years

Economic Indicators	Amounts					Percent Change 1970 from		
	1970	1969	1968	1965	1960	1969	1965	1960
Population ^a	768,561	754,727	724,530	687,383	648,525	1.83	11.81	18.51
Labor Force ^b	345,650	325,560	306,780	269,020	235,140	6.17	28.48	47.00
Employment ^b	328,850	315,990	297,030	259,770	228,050	4.07	26.59	44.20
Unemployment Rate ^b	4.2%	2.7%	2.9%	3.4%	3.0%	55.56	23.53	40.00
Cost of Living ^c	123.9	119.7	111.9	102.0	93.0	3.51	21.47	33.23
Motor Vehicle Registrations ^d	408,584	383,510	372,894	319,862	235,330	6.54	27.74	73.62
Total Housing Units ^e	245,620	235,251	226,671	198,994	165,506	4.41	23.43	48.41
Total Hotel Rooms ^f	31,957	26,923	22,801	14,827	9,522	18.70	115.53	235.61
Number of Visitors ^f	1,560,000	1,369,058	1,209,413	606,010	296,517	13.95	157.42	426.11
Per Capita Personal Income ^f	\$ 4,502	\$ 3,928	\$ 3,565	\$ 2,819	\$ 2,380	14.61	59.70	89.16
Per Capita Taxes ^f	\$ 583	\$ 480	\$ 421	\$ 298	\$ 239	21.46	95.64	143.93
AMOUNTS IN MILLIONS								
Visitor Expenditures ^f	\$ 583	\$ 577	\$ 460	\$ 265	\$ 131	- 1.04	120.00	345.04
Military Expenditures ^f	680	660	606	460	373	3.03	47.83	82.31
Total Personal Income ^f	3,460	3,060	2,710	2,018	1,478	13.07	71.46	134.10
Bank Deposits ^f	1,638	1,503	1,379	1,006	743	8.98	62.82	120.46
Value of Sugar Crops ^f	198	189	200	176	127	4.76	12.50	55.91
Value of Pineapple Exports ^{f,g}	130	120	123	122	113	8.33	6.56	15.04
Retail Sales ^h	1,967	1,740	1,486	1,136	892	13.05	73.15	120.52
Wholesale Sales ^h	1,499	1,235	1,014	517	384	21.38	189.94	290.36
Diversified Manufacturing ^h	285	279	234	189	146	2.15	50.79	95.21
Construction Value	775	626	463	343	275	23.80	125.95	181.82
Balance of Payments: ^{f,i}								
Receipts	2,450	2,213	2,003	1,418	1,029	10.71	72.78	138.10
Expenditures	2,600	2,326	1,999	1,398	1,036	11.78	85.98	150.97

a. Mid-year estimates of resident population except 1970 at 4/1/70. Includes armed forces on a de facto basis for 1960, resident basis for 1961-1970.

b. Monthly average except 1970 at November.

c. Honolulu Consumer Price Index annual average except 1970 at September. 1963 = 100.

d. At December 31 except 1969 Kauai registrations at October 31.

e. At April 1.

f. Estimated 1970 data subject to revision.

g. Exclusive of local sales.

h. Based on general excise tax base.

i. Revised data on inflow and outflow of money due to commodity and other exports and imports as reported by the Bank of Hawaii.

SOURCE: State Departments of Budget & Finance, Planning & Economic Development, Regulatory Agencies, Labor & Industrial Relations, and Taxation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Redevelopment Agency; Honolulu Automobile Club; U. S. Department of Commerce; Bank of Hawaii; and First Hawaiian Bank.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years); U. S. Average (1959 and 1969)
(Amounts in Millions)

Income Source	State of Hawaii							U. S. Average ^a		
	1969		1968		1959		% Change 1969 From 1959	1959		% Change 1969 From 1959
	Amount	% of Total	Amount	% of Total	Amount	% of Total		% of Total	% of Total	
Wages and Salaries										
Farms	\$ 66	2.2	\$ 66	2.4	\$ 55	4.2	20.0	0.8	0.4	1.3
Contract Construction	237	7.7	171	6.3	77	5.9	207.8	4.0	4.1	99.9
Wholesale & Retail Trade	333	10.9	291	10.7	133	10.1	150.4	12.1	11.1	77.5
Manufacturing	167	5.5	150	5.5	99	7.5	68.7	22.2	21.2	85.7
Finance, Insurance & Real Estate	117	3.8	96	3.5	34	2.6	244.1	3.1	3.3	109.2
Transportation	105	3.4	91	3.4	47	3.6	123.4	3.7	3.1	60.9
Communication & Utilities	81	2.6	68	2.5	23	1.7	252.2	2.0	1.9	84.7
Services										
Hotels & Other Lodging	66	2.2	53	2.0	13	1.0	407.7	0.4	0.4	105.4
Personal & Household Services	34	1.1	32	1.2	21	1.6	61.9	1.6	1.3	50.3
Business & Repair	53	1.7	43	1.6	13	1.0	307.7	1.2	1.8	193.7
Amusement & Recreation	18	0.6	15	0.6	7	0.5	157.1	0.5	0.5	84.8
Prof., Social, & Rel. Services	133	4.3	114	4.2	39	3.0	241.0	3.1	4.5	184.0
Government										
Federal, Civilian	292	9.5	274	10.1	138	10.5	111.6	3.2	3.4	107.1
Federal, Military	282	9.2	277	10.4	174	13.2	62.1	2.1	2.0	91.5
State & Local	289	9.4	246	9.1	98	7.5	194.9	6.0	7.9	154.7
Other Industries	4	0.1	4	0.1	1	0.1	300.0	1.2	0.8	42.3
Total Wages and Salaries	\$2,279	74.5	\$1,991	73.5	\$ 974	74.1	134.0	67.1	67.8	96.1
Other Labor Income	89	2.9	76	2.8	33	2.5	169.7	2.7	3.7	163.3
Proprietors' Income: Farm	34	1.1	37	1.4	32	2.4	6.3	3.0	2.2	43.8
Non-Farm	156	5.1	151	5.6	94	7.1	66.0	9.2	6.8	43.1
Property Income	418	13.7	381	14.1	149	11.3	180.5	12.9	14.3	116.0
Transfer Payments	192	6.3	167	6.2	62	4.7	209.7	7.2	8.7	136.6
Sub-Total	\$3,167	103.5	\$2,803	103.4	\$1,344	102.2	135.6	102.1	103.5	96.9
Less: Pers. Contrib. for Soc. Ins.	- 107	- 3.5	- 93	- 3.4	- 29	- 2.2	269.0	- 2.1	- 3.5	228.0
Total Personal Income	\$3,060	100.0	\$2,710	100.0	\$1,315	100.0	132.7	100.0	100.0	94.2

NOTE: Detail may not add to total due to rounding.

a. Excludes Alaska; includes District of Columbia.

SOURCE: "Survey of Current Business", August, 1970 and August, 1962; "Hawaii Personal Income by Major Sources, 1948-1962" (Unpublished tabulations), September, 1966, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 3
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population^a

Year	City-County Honolulu	MauI County	Hawaii County	Kauai County	Civilian ^a Total	% Annual Increase	Armed ^b Forces	State Total
1970 ^c	573,429	46,096	63,326	29,625	712,476	2.01	56,085	768,561
1969	559,663	46,182	62,707	29,893	698,445	3.33	56,282	754,727
1968	541,578	44,299	60,965	29,075	675,917	2.54	48,613	724,530
1967	527,082	44,006	59,755	28,300	659,143	2.12	51,002	710,145
1966	514,398	43,403	59,686	27,991	645,478	2.25	49,737	695,215
1965	500,537	43,104	59,712	27,917	631,270	1.96	56,113	687,383
1964	488,903	42,868	59,176	28,159	619,106	1.18	59,840	678,946
1963	481,408	42,621	59,573	28,265	611,867	0.80	57,093	668,960
1962	477,027	42,409	59,568	27,986	606,990	0.83	59,702	666,692
1961	471,098	42,719	60,233	27,966	602,016	2.15	56,348	658,364
1960	457,544	42,847	60,928	28,023	589,342	4.22	59,183	648,525

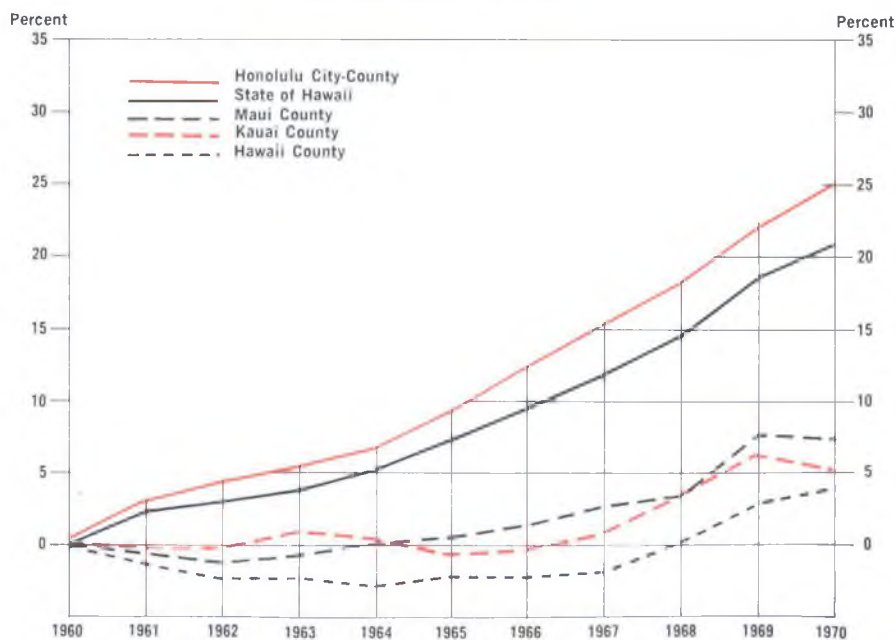
a. Includes military dependents.

b. Excludes armed forces on Rest and Recuperation leave in Hawaii. De facto basis for 1960 and resident basis for 1961-1970.

c. As of April 1, all other years as of July 1.

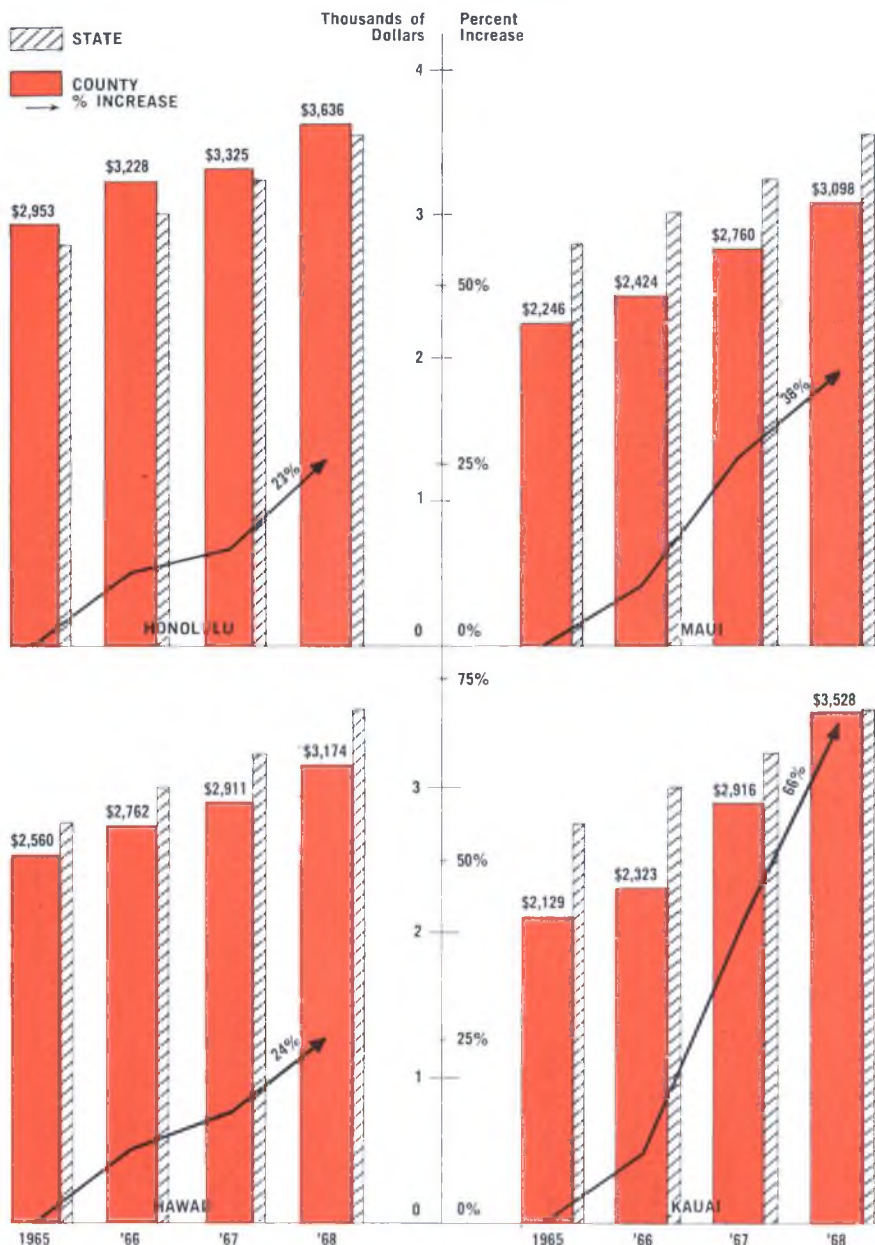
SOURCE: "The Population of Hawaii" Statistical Report 77, November 19, 1970, Department of Planning & Economic Development, State of Hawaii.

CHART 2
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1960-1970



SOURCE: Table 3.

CHART 3
PER CAPITA PERSONAL INCOME
—BY COUNTIES—
 Calendar Years 1965-1968



SOURCE: Department of Economic Research, First Hawaiian Bank.

TABLE 4
THE COUNTIES OF HAWAII
Calendar Years 1969 and 1970

Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1970	1969	1970	1969	1970	1969	1970	1969
Population ^a	573,429	559,663	46,096	46,182	63,326	62,707	29,625	29,893
Labor Force ^b	282,100	270,270	20,150	20,080	30,200	28,580	13,150	13,300
Employment ^b	270,000	262,640	18,750	18,980	28,050	27,800	12,050	12,800
Unemployment Rate ^b	4.3%	2.8%	5.2%	5.5%	3.5%	2.7%	4.0%	3.8%
Hotel Units	21,217	18,209	3,011	2,675	3,486	2,697	2,609	2,241
Motor Vehicle Registration ^c	318,553	300,971	31,527	28,485	40,094	37,435	18,410	16,601
Number of Telephones	339,952	314,915	23,208	21,442	35,288	31,091	15,717	14,534
Sugar Production (Tons)	212,367	217,191	279,729	268,855	431,134	439,318	238,841	257,050
AMOUNTS IN THOUSANDS								
Tax Revenue ^d	\$ 81,087	\$ 75,429	\$ 4,920	\$ 4,825	\$ 7,281	\$ 6,339	\$ 3,054	\$ 2,551
Government Expenditures ^d	105,893	96,351	9,812	9,641	13,578	13,562	6,936	6,333
Bank Demand Deposits ^b	570,668	582,036	24,434	22,653	36,280	36,581	12,846	13,682
Value of Sugar Crops ^e	36,234	34,719	47,718	42,979	73,458	70,214	40,590	41,088
Selected Tax Bases								
Pineapple Canning	89,263	92,705	21,088	20,502	--	--	4,283	3,260
Retailing	1,713,948	1,519,620	88,733	75,778	117,395	102,285	47,151	42,526
Wholesaling	1,407,855	1,153,014	28,598	24,890	48,636	45,620	13,803	11,588
Manufacturing	264,512	262,365	4,746	4,957	9,332	8,705	6,661	3,455
Contracting	721,413	575,600	23,378	20,298	30,861	21,260	7,319	7,800
Services	453,978	408,210	17,280	14,192	24,194	21,529	8,738	7,883
Rentals	469,521	434,212	24,429	24,122	28,696	25,028	9,022	7,494

- a. Resident civilian population at 7/1/69 and 4/1/70.
- b. 1969 at December; 1970 at November.
- c. At December 31, except Kauai 1969 at October 31.
- d. Fiscal years.
- e. Based on total estimated 1970 value of \$198 million.

SOURCE: State Departments of Planning & Economic Development, Labor & Industrial Relations, and Taxation; County Finance Directors; Bank of Hawaii; Hawaiian Telephone Company; Hawaii Visitors Bureau; Hawaiian Sugar Planters' Association; First Hawaiian Bank; and Tables 22-25 and 33-36.

TABLE 5
PER CAPITA PERSONAL INCOME
By States—Selected Years^a

State	1969		1968		1964		1959		% Change 1969 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1968	1959
HAWAII	\$3,928	13	\$3,565	15	\$2,755	13	\$2,156	19	10.2	82.2
U.S. AV.	3,687	--	3,425	--	2,586	--	2,161 ^b	--	7.6	70.6
Ala.	2,582	49	2,365	49	1,774	48	1,465	48	9.2	76.2
Alaska	4,460	3	4,053	4	3,052	9	2,509	9	10.0	77.8
Arlz.	3,372	29	3,026	32	2,281	30	1,948	30	11.4	73.1
Ark.	2,488	50	2,315	50	1,743	49	1,377	49	7.5	80.7
Calif.	4,290	6	4,010	5	3,137	5	2,651	6	7.0	61.8
Colo.	3,604	22	3,316	22	2,566	20	2,196	16	8.7	64.1
Conn.	4,595	2	4,303	2	3,239	2	2,695	4	6.8	70.5
Del.	4,107	10	3,842	10	3,120	6	2,712	3	6.9	51.4
Fla.	3,525	25	3,192	28	2,291	29	1,936	31	10.4	82.1
Ga.	3,071	35	2,791	39	2,008	40	1,609	41	10.0	90.9
Idaho	2,953	41	2,660	41	2,125	37	1,872	35	11.0	57.7
Ill.	4,285	7	3,989	6	3,056	8	2,581	8	7.4	66.0
Ind.	3,687	17	3,415	17	2,598	18	2,119	22	8.0	74.0
Iowa	3,549	24	3,288	23	2,404	27	1,949	29	7.9	82.1
Kans.	3,488	26	3,283	24	2,498	22	2,075	25	6.2	68.1
Ky.	2,847	44	2,630	45	1,895	44	1,552	43	8.3	83.4
La.	2,781	46	2,644	44	1,940	42	1,666	40	5.2	66.9
Me.	3,054	36	2,830	36	2,132	36	1,780	37	7.9	71.6
Md.	4,073	11	3,780	11	2,836	11	2,269	13	7.8	79.5
Mass.	4,156	9	3,888	9	2,902	10	2,373	10	6.9	75.1
Mich.	3,994	12	3,715	12	2,775	12	2,251	14	7.5	77.4
Minn.	3,635	19	3,346	20	2,436	24	2,020	26	8.6	80.0
Miss.	2,218	51	2,074	51	1,484	51	1,203	51	6.9	84.4
Mo.	3,458	28	3,264	26	2,470	23	2,101	23	5.9	64.6
Mont.	3,130	34	2,906	34	2,260	33	2,010	27	7.7	55.7
Neb.	3,609	21	3,200	27	2,365	28	1,976	28	12.8	82.6
Nev.	4,458	4	3,971	7	3,238	3	2,767	2	12.3	61.1
N. H.	3,471	27	3,272	25	2,436	25	2,084	24	6.1	66.6
N. J.	4,241	8	3,968	8	3,072	7	2,634	7	6.9	61.0
N. M.	2,897	42	2,666	40	2,098	39	1,917	33	8.7	51.1
N. Y.	4,442	5	4,141	3	3,180	4	2,661	5	7.3	66.9
N. C.	2,888	43	2,658	42	1,916	43	1,510	46	8.7	91.3
N. D.	3,012	39	2,657	43	1,981	41	1,537	44	13.4	96.0
Ohio	3,738	16	3,480	16	2,647	16	2,276	12	7.4	64.2
Okl.	3,047	37	2,833	35	2,120	38	1,805	36	7.6	68.8
Ore.	3,573	23	3,325	21	2,608	17	2,191	18	7.5	63.1
Pa.	3,659	18	3,394	18	2,595	19	2,196	17	7.8	66.6
R. I.	3,858	14	3,611	14	2,657	15	2,154	20	6.8	79.1
S. C.	2,607	47	2,391	48	1,688	50	1,334	50	9.0	95.4
S. D.	3,027	38	2,820	37	1,885	46	1,469	47	7.3	106.1
Tenn.	2,808	45	2,584	46	1,874	47	1,532	45	8.7	83.3
Texas	3,259	32	3,019	33	2,213	34	1,913	34	7.9	70.4
Utah	2,997	40	2,793	38	2,268	31	1,926	32	7.3	55.6
Vt.	3,247	33	3,053	31	2,150	35	1,739	39	6.4	86.7
Va.	3,307	31	3,074	30	2,263	32	1,770	38	7.6	86.8
Wash.	3,848	15	3,674	13	2,719	14	2,318	11	4.7	66.0
W. Va.	2,603	48	2,433	47	1,892	45	1,584	42	7.0	64.3
Wisc.	3,632	20	3,374	19	2,545	21	2,152	21	7.6	68.8
Wyo.	3,353	30	3,100	29	2,435	26	2,234	15	8.2	50.1
D. C.	4,722	1	4,394	1	3,523	1	2,928	1	7.5	61.3

a. Data for 1968 and 1969 revised by the U. S. Department of Commerce. Fifty states and the District of Columbia are ranked.

b. Excludes Hawaii and Alaska.

SOURCE: "Survey of Current Business", August, 1970, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 6
EMPLOYMENT IN HAWAII
 Employment in Selected Industries
 Selected Years as at December

Type of Employment	Number Employed					Percent Change 1970 over		% of Total Employed		
	1970 ^a	1969	1968	1965	1960	1969	1960	1970	1969	1960
GOVERNMENT										
State	33,250	27,310	25,170	19,950	15,110	21.75	120.05	10.11	8.48	6.54
County	9,450	10,350	9,750	9,320	7,860	- 8.70	20.23	2.87	3.21	3.40
Sub-Total Local Governments	42,700	37,660	34,920	29,270	22,970	13.38	85.89	12.98	11.69	9.95
Federal - Air Force	3,500	3,900	3,690	3,070	2,740	-10.26	27.74	1.06	1.21	1.19
Army	5,900	6,300	5,940	5,270	5,010	- 6.35	17.76	1.79	1.96	2.17
Navy	12,050	12,650	13,200	11,180	11,080	- 4.74	8.75	3.66	3.93	4.80
Other	11,500	11,590	11,920	11,330	8,800	- 0.78	30.68	3.50	3.60	3.81
Sub-Total Federal Government	32,950	34,440	34,750	30,850	27,630	- 4.33	19.25	10.02	10.69	11.97
Sub-Total Government	75,650	72,100	69,670	60,120	50,600	4.92	49.51	23.00	22.38	21.91
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	5,950	6,230	5,840	6,460	7,720	- 4.50	- 22.93	1.81	1.93	3.34
Pineapple ^b	2,850	2,700	3,190	3,490	3,570	5.56	- 20.17	0.87	0.84	1.55
Other	2,850	2,270	2,280	1,570	1,480	25.55	92.57	0.87	0.70	0.64
Food Processing ^b	10,650	10,880	11,790	12,340	14,540	- 2.11	- 26.75	3.24	3.38	6.30
Textile & Apparel Mfg.	2,950	2,960	2,830	2,360	2,380	- 0.34	23.95	0.90	0.92	1.03
Printing & Publishing	2,650	2,550	2,520	2,390	2,180	3.92	21.56	0.81	0.79	0.94
Other Manufacturing	5,650	6,020	5,520	4,640	4,340	- 6.15	30.18	1.72	1.87	1.88
Transport., Comm., & Utilities	24,050	22,960	21,040	16,700	14,710	4.75	63.49	7.31	7.13	6.37
Wholesale Trade	15,400	15,130	14,450	13,100	11,760	1.78	30.95	4.68	4.70	5.10
Retail Trade	53,300	51,810	48,410	41,110	33,550	2.88	58.87	16.21	16.08	14.53
Contract Construction	22,300	23,920	20,260	18,660	18,120	- 6.77	23.07	6.78	7.42	7.85
Hotel Services	11,900	13,070	11,160	6,520	4,610	- 8.95	158.13	3.62	4.06	2.00
Other Services	43,050	41,420	39,080	33,020	25,930	3.94	66.02	13.09	12.85	11.23
Self-Employed & Domestic	31,200	30,470	30,310	29,160	26,000	2.40	20.00	9.49	9.46	11.26
Finance, Ins. & Real Estate	18,450	17,720	15,640	13,580	9,410	4.12	96.07	5.61	5.50	4.08
Sub-Total Private Industry	253,200	250,110	234,320	205,100	180,300	1.24	40.43	77.00	77.62	78.09
Total Employed	328,850	322,210	303,990	265,220	230,900	2.06	42.42	100.00	100.00	100.00
Unemployed as % of Civ. Labor Force	4.2	3.0	2.8	3.4	3.3	--	--	--	--	--

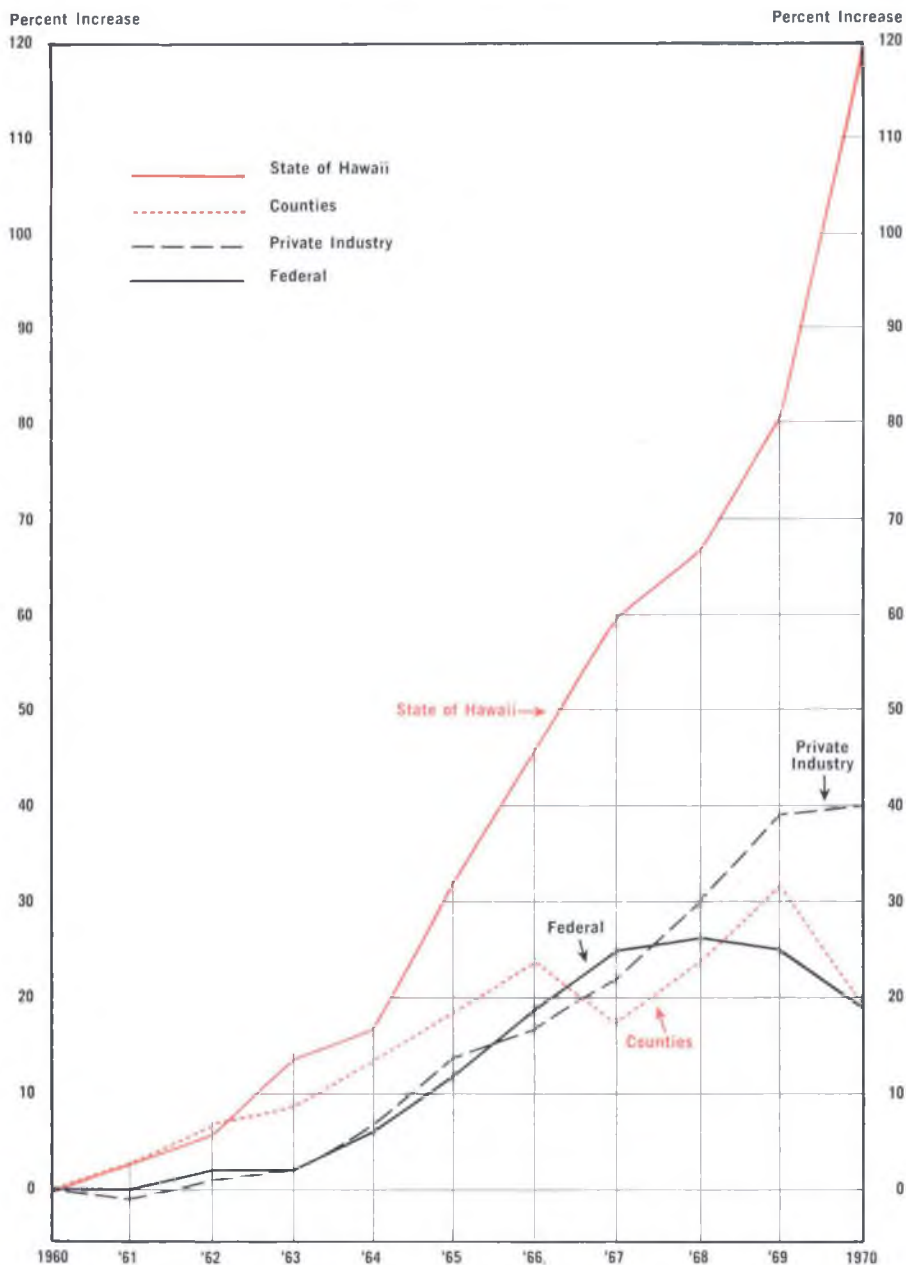
NOTE: Detail may not add to total due to rounding.

a. November, 1970, preliminary data. Table reflects revisions in prior year data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 4
TRENDS IN HAWAIIAN EMPLOYMENT
 Government and Private Industry
 1960-1970 at December^a



a. November preliminary data for 1970.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

WHERE GOVERNMENT GETS ITS MONEY

HAWAII AND THE COUNTIES

The tax structure of Hawaii is highly centralized with the State levying, administering and collecting almost all taxes. The counties' responsibilities - although limited in the area of taxation - are nevertheless significant. The counties set rates for both the real property tax and the local portion of the fuel tax (without limits), and the State administers, assesses and collects them. While the State sets the public utility franchise tax, the counties are responsible for its administration and collection. In addition to the various licenses and permits required and administered on the county level, the counties have complete control over the motor vehicle weight tax.

Hawaii's tax burden on a per capita basis is still rising, with estimated State and local collections in fiscal 1970 of \$583 per person. This ranks Hawaii 2nd in the nation and \$150 above the national average. When taxes are related to personal income the ranking is 3rd with approximately \$15 out of every \$100 of income going for State and local taxes in the 50th State.

Total tax collections rose to over \$1 billion during fiscal 1970. Federal collections in the State came to \$600.6 million, while State and local collections (excluding unemployment compensation) reached \$440.1 million. The federal collections represented 58% of the total tax collections in Hawaii.

Sales and personal income taxes again made up the bulk of the tax receipts. They accounted for 61% of the State-county collections as compared with 59% in 1969. Real property taxes represented another 17% with licenses, vehicle weight, and other taxes making up the remaining 22%.

Earmarking of taxes is rare in Hawaii. When the \$14 million collected for unemployment compensation taxes is excluded, only 9% of the fiscal 1970 tax receipts were automatically set aside for special funds. Primary among these were the liquid fuel and motor vehicle weight taxes (for airports, highways and mass transit), and the utility franchise tax (for county highways).

Total revenues of \$577.6 million were reported by the State government in fiscal 1970. This is a 16% increase (\$80 million) over the 1969 receipts. Tax collections rose by 17% and represent 61% of the total revenues. Federal grants-in-aid represent 24%, while earnings, which rose some 30%, accounted for only 8% of the State's revenues. The other 7% was made up of sales, interest earnings and other miscellaneous items.

A surplus of \$24.8 million in the general fund at the end of fiscal 1970 represented an increase of \$1 million from the previous year's surplus and continues a seven-year trend of surplus accumulation. Current expenditure projections indicate that some of this surplus will be used for non-recurring expenses during fiscal 1971 and 1972.

THE COUNTIES

Total operating revenues for the four counties in fiscal 1970 were \$142.8 million. Of this sum, 53% was from real property taxes with the second largest item being State grants-in-aid. In Honolulu and Hawaii counties, the property tax is the largest single source of operating funds (58% and 40% respectively). Grants-in-aid to Hawaii County amounted to 36% of revenues, however they represent 40% of both Maui's and Kauai's revenues and were the largest single source of funds for these two counties. Honolulu's state grants were a minor source of funds accounting for only 7% of the county's revenues.

TABLE 7
STATE AND LOCAL TAX BURDEN
 Tax Collections Related to Population and Personal Income
 By States: Fiscal Years 1969 and 1970

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1969		Fiscal 1970 ^c		% Change from 1969	1969		1970	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$480	3	\$583	2	21.46	13.46	3	14.84	3
U.S. Av.	380	--	433	--	13.95	11.09	--	11.74	--
Ala.	224	50	263	50	17.41	9.47	44	10.19	40
Alaska	390	15	436	16	11.79	9.62	42	9.78	47
Ariz.	387	17	427	20	10.34	12.79	6	12.66	14
Ark.	221	51	254	51	14.93	9.55	43	10.21	39
Calif.	540	2	552	3	2.22	13.47	2	12.87	13
Colo.	386	19	423	22	9.59	11.64	19	11.74	21
Conn.	392	14	532	5	35.71	9.11	50	11.58	24
Del.	372	23	457	13	22.85	9.68	40	11.13	31
Fla.	330	31	346	34	4.85	10.34	31	9.82	46
Ga.	270	44	310	43	14.81	9.67	41	10.09	42
Idaho	328	32	342	36	4.27	12.33	10	11.58	25
Ill.	373	22	552	4	47.99	9.35	46	12.88	10
Ind.	334	30	375	32	12.28	9.78	36	10.17	41
Iowa	389	16	409	25	5.14	11.83	14	11.52	26
Kans.	346	27	401	27	15.90	10.54	29	11.50	27
Ky.	278	42	299	47	7.55	10.57	28	10.50	37
La.	298	40	331	39	11.07	11.27	23	11.90	18
Me.	308	36	398	30	29.22	10.88	25	13.03	8
Md.	411	10	494	10	20.19	10.87	26	12.13	16
Mass.	453	5	492	11	8.61	11.65	18	11.84	19
Mich.	428	7	441	14	3.04	11.52	21	11.04	32
Minn.	406	12	441	15	8.62	12.13	12	12.13	17
Miss.	242	48	313	41	29.34	11.67	17	14.11	6
Mo.	301	38	346	35	14.95	9.22	47	10.01	44
Mont.	351	26	405	26	15.38	12.08	13	12.94	9
Neb.	362	24	425	21	17.40	11.31	22	11.78	20
Nev.	466	4	518	6	11.16	11.74	15	11.62	23
N. H.	299	39	332	38	11.04	9.14	48	9.56	49
N. J.	406	13	458	12	12.81	10.23	32	10.80	34
N. M.	324	34	355	33	9.57	12.15	11	12.25	15
N. Y.	576	1	666	1	15.63	13.91	1	14.99	2
N. C.	259	46	313	42	20.85	9.74	38	10.84	33
N. D.	338	29	388	31	14.79	12.72	7	12.88	11
Ohio	306	37	341	37	11.44	8.79	51	9.12	51
Okla.	287	41	306	45	6.62	10.13	34	10.04	43
Ore.	387	18	399	29	3.10	11.64	20	11.17	29
Pa.	340	28	417	23	22.65	10.02	35	11.40	28
R. I.	379	21	415	24	9.50	10.50	30	10.76	35
S. C.	225	49	273	48	21.33	9.41	45	10.47	38
S. D.	353	25	428	19	21.25	12.52	9	14.14	5
Tenn.	252	47	273	49	8.33	9.75	37	9.72	48
Texas	276	43	310	44	12.32	9.14	49	9.51	50
Utah	327	33	400	28	22.32	11.71	16	13.35	7
Vt.	384	20	508	8	32.29	12.58	8	15.65	1
Va.	314	35	326	40	3.82	10.21	33	9.86	45
Wash.	410	11	430	18	4.88	11.16	24	11.17	30
W. Va.	263	45	305	46	15.97	10.81	27	11.72	22
Wisc.	439	6	515	7	17.31	13.01	5	14.18	4
Wyo.	414	9	432	17	4.35	13.35	4	12.88	12
D. C.	428	8	506	9	18.22	9.74	39	10.72	36

a. Population excluding armed forces overseas for July 1, 1969 as estimated by the U. S. Department of Commerce, and final April 1, 1970 census counts excluding federal employees and their dependents overseas.

b. Fiscal year taxes as a percent of prior calendar year personal income.

c. Computed from preliminary state tax collections according to estimates by the U. S. Department of Commerce for fiscal 1969.

SOURCE: "State Tax Collections in 1970", "Governmental Finances in 1968-69", and "Survey of Current Business", August, 1970, U. S. Department of Commerce.

TABLE 8
LIQUID FUEL TAX COLLECTIONS
State of Hawaii—Selected Fiscal Years

Type of Fuel	Tax Per Gal. Fiscal 1970	1970	1969	1968	1965
<u>STATE TAX REVENUES</u>					
<u>OAHU</u>					
Gasoline	5¢	\$ 9,000,181	\$ 8,369,210	\$ 7,626,849	\$ 6,426,294
Other Highway	5¢	293,256	262,744	210,231	169,304
Other Non-Hwy.	1¢	290,176	241,066	224,408	222,664
Aviation	1¢	4,334,906	3,859,634	3,563,480	1,597,914
Small Boat ^a	1¢ & 5¢	25,224	25,352	26,592	27,131
TOTAL OAHU	--	\$13,943,744	\$12,758,006	\$11,651,559	\$ 8,443,307
<u>MAUI</u>					
Gasoline	5¢	\$ 784,857	\$ 716,845	\$ 685,583	\$ 598,050
Other Highway	5¢	18,670	30,581	24,323	15,051
Other Non-Hwy.	1¢	118,474	91,674	90,767	49,629
Aviation	1¢	32,721	28,752	18,835	6,240
Small Boat ^a	1¢ & 5¢	2,560	2,628	2,607	2,694
TOTAL MAUI	--	\$ 957,283	\$ 870,479	\$ 822,115	\$ 671,664
<u>HAWAII</u>					
Gasoline	8¢	\$ 1,794,176	\$ 1,602,990	\$ 1,499,782	\$ 1,256,906
Other Highway	8¢	123,245	91,566	91,947	83,404
Other Non-Hwy.	1¢	94,527	76,525	71,813	75,494
Aviation	1¢	230,958	176,083	97,856	15,716
Small Boat ^a	1¢ & 8¢	5,964	4,732	5,539	4,175
TOTAL HAWAII	--	\$ 2,248,670	\$ 1,951,895	\$ 1,766,938	\$ 1,435,695
<u>KAUAI</u>					
Gasoline	5¢	\$ 502,798	\$ 465,378	\$ 445,243	\$ 396,246
Other Highway	5¢	22,348	16,428	16,955	11,417
Other Non-Hwy.	1¢	44,148	34,610	32,794	29,839
Aviation	1¢	2,996	3,635	4,109	1,745
Small Boat ^a	1¢ & 5¢	745	569	846	1,765
TOTAL KAUAI	--	\$ 573,035	\$ 520,620	\$ 499,947	\$ 441,012
<u>ALL COUNTIES</u>					
Gasoline	--	\$12,082,013	\$11,154,422	\$10,257,456	\$ 8,677,496
Other Highway	--	457,467	401,320	343,457	279,176
Other Non-Hwy.	--	547,125	443,874	419,782	377,626
Aviation	--	4,601,581	4,068,103	3,684,280	1,621,615
Small Boat ^a	--	34,494	33,281	35,584	35,765
TOTAL ALL COUNTIES	--	\$17,722,731	\$16,101,000	\$14,740,559	\$10,991,678
<u>COUNTIES TAX REVENUES</u>					
<u>OAHU</u>					
Gasoline	3-1/2¢	\$ 6,300,127	\$ 5,858,447	\$ 5,338,794	\$ 4,498,406
Other Highway	3-1/2¢	205,279	183,921	147,162	118,513
TOTAL OAHU	--	\$ 6,505,406	\$ 6,042,368	\$ 5,485,956	\$ 4,616,919
<u>MAUI</u>					
Gasoline	5¢	\$ 784,857	\$ 716,845	\$ 685,583	\$ 598,049
Other Highway	5¢	18,670	30,581	24,323	15,051
TOTAL MAUI	--	\$ 803,527	\$ 747,426	\$ 709,906	\$ 613,100
<u>HAWAII</u>					
Gasoline	3¢	\$ 672,816	\$ 601,121	\$ 562,418	\$ 471,340
Other Highway	3¢	46,217	34,337	34,480	31,276
TOTAL HAWAII	--	\$ 719,033	\$ 635,459	\$ 596,899	\$ 502,616
<u>KAUAI</u>					
Gasoline	4¢	\$ 402,238	\$ 372,302	\$ 356,194	\$ 316,996
Other Highway	4¢	17,878	13,143	13,564	9,134
TOTAL KAUAI	--	\$ 420,117	\$ 385,445	\$ 369,759	\$ 326,130
<u>ALL COUNTIES</u>					
Gasoline	--	\$ 8,160,039	\$ 7,548,715	\$ 6,942,989	\$ 5,884,791
Other Highway	--	288,044	261,982	219,529	173,974
TOTAL ALL COUNTIES	--	\$ 8,448,083	\$ 7,810,697	\$ 7,162,518	\$ 6,058,765

NOTE: Detail may not add to total due to rounding.

a. Fuel other than gasoline taxed at 1¢ per gallon.

SOURCE: Reports of the Director of Taxation, State of Hawaii.

TABLE 9
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii—Selected Fiscal Years

Activities	1970	1969	1965	Change 1970 from 1969	
				Amount	Percent
Retailing	\$ 71,096,976	\$ 61,712,434	\$36,898,014	\$ 9,384,542	15.21
Services	19,106,528	16,542,371	8,962,071	2,564,157	15.50
Contracting	29,305,400	20,842,660	11,195,909	8,462,740	40.60
Theater, Radio, Amusement	1,649,781	1,459,637	954,868	190,144	13.03
Interest	1,489,856	1,213,075	995,551	276,781	22.82
Commissions	3,383,975	3,174,422	1,831,342	209,553	6.60
Hotel Rentals ^a	2,980,111	(a)	(a)	(a)	(a)
All Other Rentals	17,637,213	(17,925,619	(9,092,898	(2,691,705	(15.02
Use (4%) ^b	2,829,670	2,685,431	1,234,667	144,239	5.37
All Others	2,300,822	1,933,731	1,062,355	367,091	18.98
Sub-Total	\$151,780,332	\$127,489,380	\$72,227,675	\$24,290,952	19.05
Sugar Processing	\$ 967,593	\$ 896,082	\$ 824,668	\$ 71,511	7.98
Pine Canning	532,903	625,011	617,538	- 92,108	- 14.74
Sub-Total	\$ 1,500,496	\$ 1,521,093	\$ 1,442,206	- \$ 20,597	- 1.35
Producing	\$ 362,756	\$ 334,621	\$ 283,476	\$ 28,135	8.41
Manufacturing ^c	1,439,979	1,306,920	932,963	133,059	10.18
Sub-Total	\$ 1,802,735	\$ 1,641,541	\$ 1,216,439	\$ 161,194	9.82
Wholesaling	\$ 4,040,001	\$ 3,479,476	\$ 2,302,728	\$ 560,525	16.11
Intermediary					
Services	116,126	91,200	87,366	24,926	27.33
Use (1/2%) ^b	2,642,568	2,125,359	165,451	517,209	24.34
Blind Vendors	6,123	6,478	1,867	- 355	- 5.48
Sub-Total	\$ 6,804,818	\$ 5,702,513	\$ 2,557,412	\$ 1,102,305	19.33
Insurance					
Solicitors	\$ 325,683	\$ 249,567	\$ 154,325	\$ 76,116	30.50
Penalties and					
Interest	474,507	463,024	268,905	11,483	2.48
Licenses & Fees	178,879	166,661	143,809	12,218	7.33
Estimated Tax ^d	36,089	2,623	16,376	33,466	1,275.87
Disaster Claims					
Refunds	--	--	775,334	--	--
GRAND TOTAL	\$162,903,539	\$137,236,402	\$77,251,813	\$25,667,137	18.70

NOTE: Data for 1969 and 1970 are not strictly comparable with 1965 in that "Disaster Refunds" are not specified, but are deducted from tax collections.

a. Prior to 1970 hotel rentals included in all other rentals.

b. Consumption and Compensating Taxes replaced with Use Tax (at same rates) effective January 1, 1966.

c. Includes canning other than pineapple.

d. Net payments of estimated taxes.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 10
DISTRIBUTION OF STATE GRANTS-IN-AID
Selected Fiscal Years State of Hawaii: By Counties

County	1971	1970	1965	Change 1971 from 1970	
				Amount	Percent
Honolulu	\$ 3,372,528	\$ 4,145,714	\$12,873,985	\$1,226,814	29.59
Hawaii	4,770,583	4,178,922	4,681,449	591,661	14.16
Mau	3,060,506	2,923,958	3,511,087	136,548	4.67
Kauai	3,140,948	2,358,350	2,340,724	782,598	33.18
Total	\$16,344,565	\$13,606,944	\$23,407,245	\$2,737,621	20.12

NOTE: Effective July 1, 1965 direct sharing of the general excise tax collections with the counties was replaced with a system of State grants-in-aid. The general excise and use tax bases at the 4% level and the public service company tax base of motor and contract carriers at the 4% level are used to compute the amount of state general fund revenues to be distributed to the counties' general funds as State grants-in-aid. The amount distributed is equal to 0.505% of the total of these bases and each county's share is determined by its "fiscal capacity" and "fiscal need" as defined by law.

SOURCE: Department of Taxation, State of Hawaii.

TABLE 11
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Unit of Government Sources	1970	1969	1968	1965	1960
State of Hawaii					
General Excise & Use ^a	\$162,903,539	\$137,236,402	\$114,459,522	\$ 77,251,813	\$ 62,194,585
Fuel	26,181,411	23,916,990	21,910,824	17,057,526	14,578,901
Liquor	7,481,550	7,025,360	6,291,427	4,182,734	3,231,754
Tobacco	5,803,292	5,397,827	4,972,852	2,608,868	1,971,303
Insurance	6,095,588	5,228,657	5,147,387	2,794,785	1,883,186
Public Service Companies ^b	14,105,008	10,841,479	10,544,914	7,613,281	4,025,563
Banks & Other Financial Corporations	2,152,431	1,437,713	1,495,073	900,294	543,983
Corporate Income ^c	14,577,602	13,748,920	11,196,353	7,567,053	5,642,798
Individual Income					
Compensation & Dividends ^d	2,363	4,769	3,455	9,338	123,139
Net Income ^{a, e}	105,016,241	86,495,777	70,308,626	38,541,659	28,655,451
Inheritance & Estate	2,324,433	3,412,768	1,606,042	1,077,416	587,271
Real Property ^a	75,839,130	70,296,242	63,705,2589	41,756,872	19,864,840
Conveyance (Realty Transfer)	411,551	405,589	264,173	--	--
Licenses, Permits & Other	1,257,481	1,107,612	956,124	732,891	467,989
Unemployment Compensation	14,245,800	13,324,581	11,460,627	10,617,678	4,485,316
Sub-Total	\$438,397,420	\$379,880,686	\$324,322,657	\$212,712,208	\$148,256,079
Counties^f					
Liquor License Fees	\$ 971,233	\$ 907,930	\$ 712,057	\$ 541,205	\$ 444,708
Utility Franchise	1,978,040	1,816,380	1,676,432	1,368,960	897,546
Motor Vehicle Weight	10,070,496	9,172,728	8,777,013	5,743,127	4,396,685
Licenses, Permits & Other	2,961,011	3,719,784	2,565,775	1,537,117	1,078,176
Sub-Total	\$ 15,980,780	\$ 15,616,822	\$ 13,731,277	\$ 9,190,409	\$ 6,817,115
Grand Total	\$454,378,200	\$395,497,508	\$338,053,934	\$221,902,617	\$155,073,194

- a. Reduced by Natural Disaster refunds and credits: General Excise, \$622 (1970), \$2,172 (1969), \$61,862 (1968), \$1,182,376 (1965); Personal Income, \$705 (1970), \$963 (1969), \$21,070 (1968), \$197,152 (1965); and Real Property, \$333 (1969), \$215,443 (1968), \$298,110 (1965).
- b. Formerly Public Utility - After January 1, 1964, includes public utilities and airlines and motor carriers that previously were under General Excise Tax.
- c. Includes payments of estimated taxes less refunds.
- d. Compensation and Dividends Tax repealed effective January 1, 1958; collections in subsequent years are delinquent accounts.
- e. Net Income tax includes withheld and estimated tax, less refunds.
- f. Previous calendar year data for counties prior to 1967, except fiscal year data for City & County of Honolulu from 1962.
- g. Adjusted for delayed collections of \$29,500,000 collected in 1968 but due in 1967.

SOURCE: Department of Taxation, and Department of Accounting & General Services, State of Hawaii; and County Finance Directors' Annual Reports.

TABLE 12
ALLOCATION OF STATE AND COUNTY TAXES
 Hawaii—Fiscal Years 1969 and 1970
 (In Thousands)

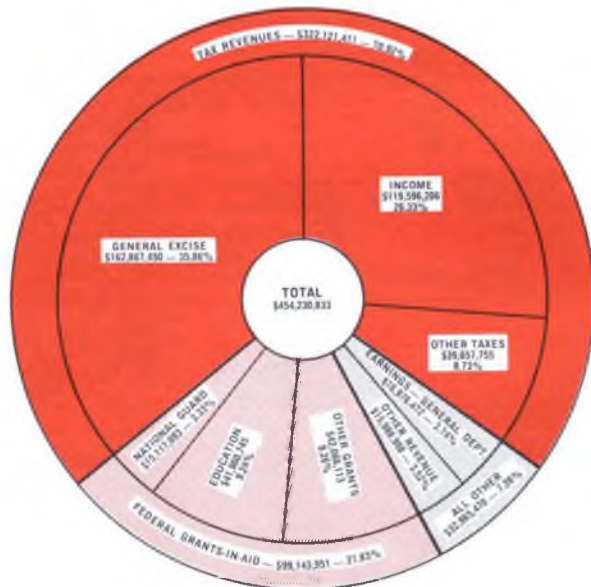
Type of Taxes	1970 Allocated to						1969 Allocated to					
	State	Honolulu	Maui	Hawaii	Kauai	Total	State	Honolulu	Maui	Hawaii	Kauai	Total
State Collections												
General Excise ^a	\$149,297	\$ 4,146	\$2,924	\$ 4,179	\$2,358	\$162,904	\$124,794	\$ 3,482	\$2,860	\$ 3,767	\$2,333	\$137,236
Fuel	17,733	6,505	804	719	420	26,181	16,107	6,042	747	635	386	23,917
Liquor	7,482					7,482	7,025					7,025
Tobacco	5,803					5,803	5,398					5,398
Insurance	6,096					6,096	5,229					5,229
Public Service Co.	14,105					14,105	10,841					10,841
Banks & Fin. Corp.	2,152					2,152	1,438					1,438
Income - Corporate ^b	14,578					14,578	13,749					13,749
Individual ^c	105,019					105,019	86,501					86,501
Inheritance & Estate	2,324					2,324	3,413					3,413
Real Property	2	64,691	3,431	5,546	2,169	75,839	1	60,375	3,432	4,794	1,694	70,296
Convey. (Realty Transfer)	412					412	406					406
Unemployment Compensation	14,246					14,246	13,325					13,325
Licenses & Others	1,257					1,257	1,108					1,108
Sub-Total	\$340,506	\$75,342	\$7,159	\$10,444	\$4,947	\$438,397	\$289,337	\$69,899	\$7,039	\$ 9,196	\$4,413	\$379,881
County Collections												
Liquor Licenses & Fees	\$ --	\$ 676	\$ 112	\$ 124	\$ 59	\$ 971	\$ --	\$ 640	\$ 113	\$ 104	\$ 52	\$ 908
Utility Franchise	--	1,655	70	174	79	1,978	--	1,521	66	160	69	1,816
Motor Vehicle Weight	--	8,236	610	842	383	10,071	--	7,490	580	749	353	9,173
All Others	--	2,298	233	345	85	2,961	--	3,029	213	371	107	3,720
Sub-Total	\$ --	\$12,865	\$1,025	\$ 1,485	\$ 606	\$ 15,981	\$ --	\$12,680	\$ 972	\$ 1,384	\$ 581	\$ 15,617
Total	\$340,506	\$88,207	\$8,184	\$11,929	\$5,553	\$454,378	\$289,337	\$82,579	\$8,011	\$10,580	\$4,994	\$395,498

NOTE: Detail may not add to total due to rounding.

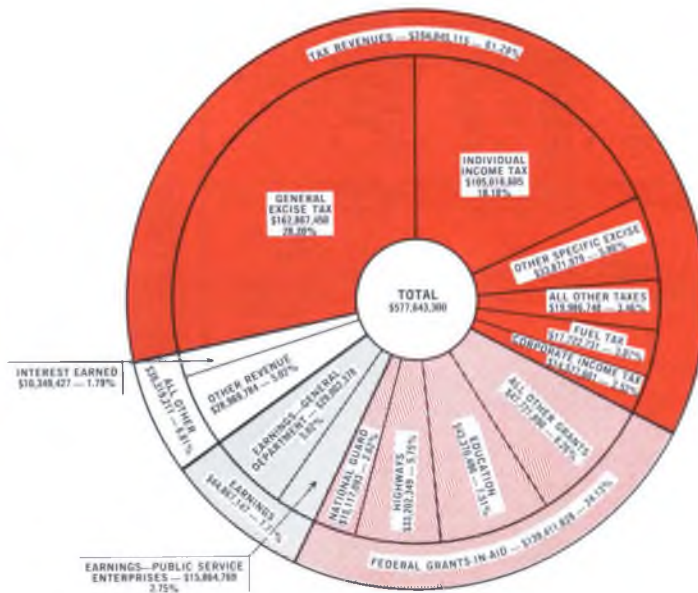
- a. State Grants-in-Aid distributed according to each county's "relative fiscal capacity and relative fiscal need" as defined by Act 155, SLH 1965. Although the amount dispersed to the counties is determined by the total amount of general excise tax collections, the actual monies dispersed are taken from the State general fund.
- b. Includes amounts paid on declared estimated taxes less refunds.
- c. Includes delinquent collections from Compensation and Dividends Tax repealed 1-1-58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; the various County Finance Directors' Annual Reports; and Table 11.

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 13 for further detail.

SOURCE: Compiled by The Tax Foundation of Hawaii from the 1970 Annual Report of the Comptroller, State of Hawaii.

TABLE 13
STATE REVENUE RECEIPTS
Hawaii—Fiscal Years 1969 and 1970

Source of Revenues	Fiscal 1970			Fiscal 1969		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$162,867,450	\$ --	\$162,867,450	\$137,233,780	\$ --	\$137,233,780
Specific Excises ^a	33,906,473	17,688,237	51,594,710	28,871,622	16,067,719	44,939,341
Individual Income	105,018,605	--	105,018,605	86,500,546	--	86,500,546
Corporate Income	14,577,601	--	14,577,601	13,748,920	--	13,748,920
Unemployment Compensation	--	14,223,620	14,223,620	--	13,310,817	13,310,817
Other Taxes, Licenses & Permits ^b	5,751,282	11,846	5,763,128	6,019,566	4,501	6,024,067
Sub-Total Taxes	\$322,121,411	\$ 31,923,703	\$354,045,115	\$272,374,434	\$ 29,383,037	\$301,757,471
Fines, Forfeits and Escheats	\$ 2,131,890	\$ 43,567	\$ 2,175,457	\$ 2,000,516	\$ 26,793	\$ 2,027,309
Federal Grants-in-Aid	99,143,951	40,267,876	139,411,828	89,358,075	33,813,350	123,171,425
Revenues from Other Agencies	603,634	440,568	1,044,202	219,964	153,396	373,360
Rents, Royalties & Land Income	2,841,640 ^d	1,617,823	4,459,463	3,052,082 ^d	1,327,139	4,379,221
Sales of Real Property	--	977,819	977,819	--	602,624	602,624
Earnings - General Departments	16,976,472	12,025,906	29,002,378	14,105,515	6,037,928	20,143,443
Earnings - Public Serv. Enterp.	582,867	15,281,902	15,864,769	636,034	13,657,685	14,293,719
Repayment Advances to Other Civil Divisions	4,348	4,408,260	4,412,608	3,401	8,305,267	8,308,668
Repayment Debt Cost: Counties	3,311,350	--	3,311,350	3,405,814	--	3,405,814
Interest Earned	4,834,836 ^e	5,514,591	10,349,427	3,951,755 ^e	3,574,054	7,525,809
Miscellaneous	1,678,433	10,910,452 ^f	12,588,885	1,312,546	10,124,013 ^f	11,436,559
Total^c	\$454,230,833	\$123,412,467	\$577,643,300	\$390,420,136	\$107,005,287	\$497,425,423

a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

b. Includes Franchise tax, Inheritance and Estate taxes, Conveyance Tax, business and non-business licenses and permits.

c. Excludes transfers and repayments except as shown.

d. Includes transfer of land income proceeds from Trust Fund to General Fund in the amount of \$2,786,963 in 1969 and \$2,778,539 in 1970.

e. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.

f. Includes public school cafeteria sales of \$6,601,677 in 1969 and \$6,587,329 in 1970.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 14
STATE GENERAL SALES TAX DATA
Tax Rates as of January 1, 1971

State	Retail Rates ^a		Other Rates ^b	Credit Granted Against Income Taxes	Food Taxable ^c	Drugs Taxable ^d
	State	Local				
HAWAII	4.0%	-- %	0.5%	Yes	Yes	Yes
Ala.	4.0	2.0	--	No	Yes	Yes
Alaska	--	5.0	--	No	Yes	Yes
Ariz.	3.0	2.0	--	No	Yes	No
Ark.	3.0	1.0	--	No	Yes	Yes
Calif.	4.0	1.5	--	No	No	No
Colo.	3.0	3.0	--	Yes	Yes	No
Conn.	5.0	--	--	No	No	No
Del.	No state or local sales tax					
Fla.	4.0	--	--	No	No	No
Ga.	3.0	--	--	No	Yes	Yes
Idaho	3.0	--	--	No	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	2.0	--	0.5	Yes	Yes	No
Iowa	3.0	--	--	Yes	Yes	Yes
Kans.	3.0	--	--	No	Yes	Yes
Ky.	5.0	--	--	No	Yes	No
La.	3.0	5.0	--	No	Yes (2%)	Yes (2%)
Me.	5.0	--	--	No	No	No
Md.	4.0	--	--	No	No	No
Mass.	3.0	--	--	Yes	No	No
Mich.	4.0	--	--	No	Yes	Yes
Minn.	3.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	Yes
Mo.	3.0	1.0	--	No	Yes	Yes
Mont.	No state or local sales tax					
Neb.	2.5	1.0	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	Yes	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	4.0	0.5	--	No	Yes	Yes
N. Y.	3.0	3.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	4.0	--	--	No	Yes	No
Ohio	4.0	0.5	--	No	No	No
Okla.	2.0	1.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	0.3	--	No	No	No
R. I.	5.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	Yes
S. D.	4.0	1.0	--	No	Yes	Yes
Tenn.	3.0	1.5	--	No	Yes	Yes
Texas	3.25	1.0	--	No	No	No
Utah	4.0	0.5	--	No	Yes	Yes
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.5	0.925	0.44	No	Yes	Yes
W. Va.	3.0	--	0.8	No	Yes	No
Wisc.	4.0	--	--	No	No	No
Wyo.	3.0	--	--	No	Yes	Yes
D. C.	--	4.0	--	Yes	Yes (2%)	No

- a. Generally on tangible personality only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
- b. Hawaii levies the tax on wholesaling, producing, and manufacturing; Indiana on wholesaling and producing; Mississippi on wholesaling; Washington on wholesaling and manufacturing; and West Virginia on manufacturing.
- c. Food for home consumption; restaurant meals are generally taxable.
- d. Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses, and artificial limbs.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 15
STATE FUEL, TOBACCO AND LIQUOR TAXES
Tax Rates at January 1, 1971

State	Motor Fuel Tax ^a		Tobacco Taxes			Liquor ^d (Per Gal.)
	(\$ Per Gallon)		Cigarettes (\$ Per Pack)	Other Products		
HAWAII	State	Local	40% Whise. ^c	40% Whise.	20% Wholesale	
Alabama	7.0	2.0	12.0	Yes	35% Retail ^e	
Alaska	8.0		8.0	No	\$4.00	
Arizona	7.0		10.0	Yes	2.00	
Arkansas	7.5 ^b		12.75	15% Whise.	2.50	
California	7.0		10.0	No	2.00	
Colorado	7.0		5.0	No	1.80	
Connecticut	8.0		16.0	No	2.50	
Delaware	7.0		11.0	No	1.65	
Florida	7.0		15.0	No	7.50	
Georgia	6.5		8.0	Yes	3.75	
Idaho	7.0		7.0	No	(e)	
Illinois	7.5		12.0	20% Whise.	2.00	
Indiana	8.0		6.0	No	2.08	
Iowa	7.0 ^b		10.0	10% Whise.	15% Wholesale ^e	
Kansas	7.0 ^b		11.0	No	1.50	
Kentucky	7.0		3.0	No	1.92	
Louisiana	8.0		11.0	Yes	2.50	
Maine	8.0		12.0	No	(e)	
Maryland	7.0		6.0	No	1.50	
Massachusetts	6.5		12.0	No	2.95	
Michigan	7.0		11.0	No	8% Retail ^e	
Minnesota	7.0		13.0	20% Whise.	3.74	
Mississippi	8.0 ^b	3.0	9.0	Yes	2.50 ^e	
Missouri	5.0		9.0	No	1.20	
Montana	7.0 ^b		8.0	12.5% Whise.	20% Retail ^e	
Nebraska	8.5		8.0	No	1.60	
Nevada	6.0	2.0	10.0	No	1.90	
New Hampshire	7.0		34% Retail ^c	34% Retail	(e)	
New Jersey	7.0		14.0	No	2.30	
New Mexico	7.0		12.0	No	1.50	
New York	7.0 ^b		12.0	No	2.25	
North Carolina	9.0		2.0	No	\$4.80+12% Retail	
North Dakota	7.0		11.0	11% Whise.	2.50	
Ohio	7.0		10.0	No	(e)	
Oklahoma	6.58 ^b		13.0	Yes	2.40	
Oregon	7.0		4.0	No	(e)	
Pennsylvania	8.0		18.0	No	18% Retail ^e	
Rhode Island	8.0		13.0	25% Whise.	2.50	
South Carolina	7.0		6.0	Yes	2.72	
South Dakota	7.0		12.0	No	\$1.25+10% Retail	
Tennessee	7.0 ^b		13.0	Yes	4.00	
Texas	5.0 ^b		15.5	Yes	1.68	
Utah	7.0		8.0	25% Retail	8% Retail ^e	
Vermont	8.0 ^b		12.0	20% Whise.	5.60 ^e	
Virginia	7.0		2.5	No	14% Retail ^e	
Washington	9.0		11.0	30% Whise.	(e)	
West Virginia	8.5		12.0	No	(e)	
Wisconsin	7.0		14.0	No	2.25	
Wyoming	7.0		8.0	No	0.80 ^e	
Dist. Columbia	--	7.0	4.0	No	2.00	

- a. Excludes liquid petroleum gas, special fuels, and aviation and other non-highway fuel. Local rate is highest single rate imposed or allowed.
- b. Rate for diesel fuel for highways differs in: Texas and Oklahoma, 6.5¢; Kansas, Iowa and Tennessee, 8¢; Arkansas, 8.5¢; Montana and New York, 9¢; Mississippi, 10¢; and tax exempt in Vermont.
- c. Tax is approximately 9¢ per pack in Hawaii and 8.5¢ per pack in New Hampshire.
- d. Rates apply only to distilled spirits not in excess of 100 proof.
- e. Monopoly states. Revenues received through markup plus taxes, except markup only in New Hampshire and Oregon.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.; "The Tax Burden on Tobacco", Vol. 5, Tobacco Tax Council, Inc., Richmond, Va.

TABLE 16
STATE PERSONAL INCOME TAX DATA
At January 1, 1971

State	Federal Inc. Tax Deduct. ^a	Tax Rate				Steps in Range	Personal Exemption or Credit ^b	
		Min.	On First	Max.	Over		Single ^c	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$ 650 ^b	\$ 650
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500	300
Alaska	No	16% of federal liability under federal rates of 12/31/63						
Ariz.	Yes	2.0	1,000	8.0	6,000	7	1,000	600
Ark.	No	1.0	3,000	5.0	25,000	5	17.5*	6*
Calif.	No	1.0	2,000	10.0	14,000	10	25*	8*
Colo. ^d	Yes	3.0	1,000	8.0	10,000	11	750 ^b	750
Conn.		No state income tax						
Del.	Yes	1.5	1,000	11.0	100,000	11	600	600
Fla.		No state income tax						
Ga.	No	1.0	1,000	6.0	10,000	6	1,500	600
Idaho	Yes	2.5	1,000	9.0	5,000	6	650	650
Ill.	No	2.5% Flat Rate					1,000	1,000
Ind.	No	2.0% Flat Rate					1,000 ^b	500
Iowa	Yes	0.75	1,000	5.25	9,000	7	15*, ^b	10*
Kans.	Yes	2.0	2,000	6.5	7,000	5	600 ^b	600
Ky.	Yes	2.0	3,000	6.0	8,000	5	20*	20*
La.	No	2.0	10,000	6.0	50,000	3	2,500 ^e	400 ^e
Me.	No	1.0	2,000	6.0	50,000	6	1,000	1,000
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. ^d	No	4.0% Flat Rate on Business Income					2,000 ^{c, b}	600
Mich.	No	2.6% Flat Rate					1,200 ^b	1,200
Minn.	Yes	1.5	500	12.0	20,000	11	19*, ^b	19*
Miss.	No	3.0	5,000	4.0	5,000	2	4,000 ^c	--
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200	400
Mont. ^d	Yes	2.0	1,000	11.0	35,000	10	600	600
Neb.	No	10% of adjusted federal tax liability					(b)	(b)
Nev.		No state income tax						
N. H.	No	4.25% of interest and dividend income in excess of \$600						
N. J.	No	2.0	1,000	14.0	23,000	13	600	600
N. M.	No	1.0	500	9.0	100,000	16	650	650
N. Y.	No	2.0	1,000	14.0	23,000	13	650	650
N. C.	No	3.0	2,000	7.0	10,000	5	1,000	600
N. D.	Yes	1.0	3,000	11.0	15,000	7	650 ^c	650
Ohio		No state income tax						
Okla.	Yes	1.0	1,500	6.0	7,500	6	1,000	500
Ore.	Yes	4.0	500	10.0	5,000	7	650	650
Pa.		No state income tax						
R. I.	No	10% on dividends, interest, and certain net gains						
S. C.	Yes	2.0	2,000	7.0	10,000	6	800	800
S. D.		No state income tax						
Tenn.	No	10% on dividends and interest						
Texas		No state income tax						
Utah	Yes	2.0	1,000	6.5	5,000	6	600	600
Vt.	No	25% of federal tax liability + 15% surcharge					(b)	(b)
Va.	No	2.0	3,000	5.0	5,000	3	1,000	300
Wash.		No state income tax						
W. Va.	No	2.1	2,000	9.6	200,000	24	600	600
Wisc.	No	2.7	1,000	10.0	14,000	15	10*, ^b	10*
Wyo.		No state income tax						
D. C.	No	2.0	1,000	10.0	25,000	9	1,000 ^b	500

- a. Generally limited to consideration of federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. Tax credits (Indicated by *) which are granted in lieu of personal exemptions are deducted directly from tax liability. States granting additional credits designed to relieve the burden of taxes other than income taxes are: Colorado, District of Columbia, Hawaii, Indiana, Iowa, Kansas, Massachusetts, Michigan, Minnesota, Nebraska, Vermont and Wisconsin.
- c. Double exemption for joint returns except in Massachusetts, Mississippi and North Dakota.
- d. Additional rates: Surtaxes - Colorado, 2% on interest and dividends over \$5,000; and Montana, 10% of liability. Massachusetts, 8% on interest, dividends and capital gains, 2% on annuities.
- e. These exemptions must be applied to the first \$10,000 of income.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17
STATE CORPORATION NET INCOME TAX
 Rates and Estimated Burden on Selected Incomes
 January 1, 1971

State	State/Federal Corporation		Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c of		
	Tax Deductible	Tax Rate		\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	197	1,665	13,653
Alaska	No/No	18.0% of federal tax using 12/31/63 rates	CF-5, CB-3	270	3,690	45,810
Ariz.	Yes/Yes	2.0% on 1st \$1,000 8.0% over \$6,000	CF-5, CB-1	130	2,295	20,497
Ark.	No/No	1.0% on 1st \$3,000 6.0% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	7.0%	--	350	3,500	35,000
Colo.	No/No	5.0%	CF-5, CB-3	250	2,500	25,000
Conn.	Yes/No	5.25%	--	249	2,494	24,941
Del.	No/No	6.0%	--	300	3,000	30,000
Fla.		No State Corporation Income Tax				
Ga.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Idaho	No/No	6.0% + \$10	CF-5, CB-3	310	3,010	30,010
Ill.	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Ind.	No/No	2.0%	CF-5, CB-3	100	1,000	10,000
Iowa	No/Yes ^a	4.0% on 1st \$25,000 8.0% over \$100,000	CF-5, CB-3	179	2,004	28,711
Kans.	No/Yes	4.5% on 1st \$25,000 6.75% over \$25,000	CF-5, CB-3	177	1,686	18,010
Ky.	No/Yes ^a	5.0% on 1st \$25,000 7.0% over \$25,000	--	197	1,837	18,786
La.	No/No	4.0%	--	200	2,000	20,000
Me.	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Md.	No/No	7.0%	--	350	3,500	35,000
Mass.	No/No	7.98%	--	399	3,990	39,900
Mich.	No/No	5.6%	CF-5, CB-3	280	2,800	28,000
Minn.	No/Yes	11.33%	CF-5, CB-3	453	3,894	31,931
Miss.	No/No	3.0% on 1st \$5,000 4.0% over \$5,000	CF-5	150	1,950	19,150
Mo.	No/Yes	2.0%	--	78	656	5,382
Mont.	No/No	6.25%	--	313	3,125	31,250
Neb.	Yes/No	2.0%	CF-5, CB-3	98	980	9,800
Nev.		No State Corporation Income Tax				
N. H.	Yes/No	6.0%	--	283	2,830	28,302
N. J.	No/No	4.25%	--	213	2,125	21,250
N. M.	Yes/No	5.0%	CF-5, CB-3	238	2,381	23,809
N. Y.	No/No	7.0%	CF-5, CB-3	350	3,500	35,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3.0% on 1st \$3,000 6.0% over \$15,000	CF-5, CB-3	126	1,690	15,730
Ohio		No State Corporation Income Tax				
Okla.	Yes/Yes	4.0%	--	151	1,274	10,443
Ore.	No/No	6.0%	CF-5	300	3,000	30,000
Pa.	Yes/No	12.0%	--	536	5,357	53,571
R. I.	No/No	8.0%	--	400	4,000	40,000
S. C.	No/No	6.0%	--	300	3,000	30,000
S. D.		No State Corporation Income Tax				
Tenn.	No/No	5.0%	CF-2	250	2,500	25,000
Texas		No State Corporation Income Tax				
Utah	No/Yes ^a	6.0%	--	237	2,008	16,464
Vt.	Yes/No	6.0%	CF-5, CB-3	283	2,830	28,301
Va.	No/No	5.0%	CF-3	250	2,500	25,000
Wash.		No State Corporation Income Tax				
W. Va.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Wisc.	Yes/Yes ^a	2.0% on 1st \$1,000 2.0% over \$6,000	CF-2	133	2,762	29,257
Wyo.		No State Corporation Income Tax				
D. C.	No/No	6.0%	--	300	3,000	30,000

NOTE: Taxes for incomes above \$500,000 are obtained for all cases to a good approximation (exactly in 29 cases) by linear extrapolation.

a. Deduction limited to federal tax on income taxed by the state, except in Utah. Further limited in Wisconsin to 10% of net income; in Iowa to 50% of federal taxes paid; and in Kentucky to federal taxes payable on tax rate in effect on 12/31/67.

b. Number of years carry forward and/or carry back of net operating loss. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed federal or state corporate income.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 18
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1971—By Counties^a
 (Dollars in Thousands)

Type of Properties	Honolulu	MauI	Hawaii	Kauai	Total	Percent
Homes: ^b Fee	\$1,237,026	\$105,711	\$119,465	\$ 52,036	\$1,514,238	19.76%
Leasehold	645,971	2,015	4,707	712	653,405	8.53
Government: Federal	682,075	1,640	5,466	3,605	692,786	9.04
State	692,812	27,605	92,367	17,405	830,189	10.83
Counties	234,443	14,673	8,002	6,070	263,188	3.43
Public Utilities ^c	51,827	2,599	2,854	726	58,006	0.76
Miscellaneous Exempt ^d	289,483	20,766	18,166	6,678	335,093	4.37
All Others	2,514,281	267,631	377,944	156,757	3,316,613	43.28
Total Gross Valuations	\$6,347,918	\$442,640	\$628,971	\$243,989	\$7,663,518	100.00%
<u>Exempt Properties</u>						
Government	\$1,609,330	\$ 43,918	\$105,835	\$ 27,080	\$1,786,163	23.31%
Public Utilities ^c	51,827	2,599	2,854	726	58,006	0.76
Homes: ^b Fee	472,070	60,780	71,220	28,624	632,694	8.26
Leasehold	179,091	661	1,925	508	182,185	2.38
Others	289,483	20,766	18,166	6,678	335,093	4.37
Sub-Total Exemptions	\$2,601,801	\$128,724	\$200,000	\$ 63,616	\$2,994,141	39.07%
Taxable Values	\$3,746,117	\$313,916	\$428,971	\$180,373	\$4,669,377	60.93%
Less: 50% of Appeals	29,948	3,816	1,820	6,747	42,331	0.55
Net Taxable Values	\$3,716,169	\$310,100	\$427,152	\$173,626	\$4,627,047	60.38%

- a. Gross valuations assessed at approximately 70% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homes. Exempt value includes land and building on fee simple property, and buildings only on leased property. Basic exemption \$5,100; additional exemption based on graduated schedule to a maximum \$8,000 on properties valued at \$8,500 or more. Multiple exemptions for aged.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 19
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties^a
(In Thousands)

Fiscal Year ^b		Honolulu ^c	MauI County	Hawaii County ^c	Kauai County	All Counties ^c
1971 ^c		\$(3,716,169)	\$(310,100)	\$(427,152)	\$(173,626)	\$(4,627,047)
Improved Residential	- Land	1,099,676	60,060	59,012	30,121	1,248,869
	- Bldg.	525,495	30,196	28,055	15,244	598,991
Unimproved Residential	- Land	72,109	20,852	25,029	13,819	131,809
	- Bldg.	2,882	1	2,668	1,834	7,385
Hotel-Apartment	- Land	308,267	47,598	37,616	27,626	421,107
	- Bldg.	528,256	31,441	34,783	20,483	614,962
Commercial	- Land	312,804	12,886	23,434	7,421	356,546
	- Bldg.	341,561	11,971	23,537	9,190	386,259
Industrial	- Land	274,498	13,413	10,831	3,071	301,812
	- Bldg.	156,172	13,439	14,694	5,735	190,041
Agricultural	- Land	71,799	57,827	136,214	28,722	294,563
	- Bldg.	13,022	8,867	13,709	4,246	39,844
Conservation	- Land	8,345	1,192	16,562	5,650	31,749
	- Bldg.	1,283	355	1,007	464	3,109
1970 ^c		3,410,696	224,401	293,135	133,828	4,062,060
1969 ^c		3,084,394	199,441	253,315	102,066	3,639,215
Calendar Year ^b	1967 ^c	2,884,243	198,425	234,874	98,653	3,416,194
	1966 ^c	2,601,523	175,254	206,693	85,596	3,069,065
	1965 ^c	2,343,366	151,585	174,697	79,514	2,749,162
	1964	2,166,552	141,583	162,905	73,512	2,544,552
	1963	1,948,146	115,444	140,796	66,517	2,270,903
	1962	1,840,902	109,805	130,910	64,855	2,146,472
	1961	1,660,997	106,985	125,608	64,762	1,958,352

NOTE: Detail may not add to totals due to rounding.

a. Net assessed valuations for tax rate purposes. Valuations approximately 70% of market value.

b. Fiscal 1969 base also used for January 1, 1968-June 30, 1968 period.

c. Excludes federal leased property assessable to lessee, but not includable for tax rate purposes as follows: Honolulu \$2,245,932 in 1971, \$2,309,290 in 1970, \$2,519,767 in 1969, \$2,200,099 in 1967, \$2,126,135 in 1966, and \$2,046,924 in 1965; Hawaii \$167,658 in 1971, \$156,807 in 1970, \$152,203 in 1969, \$152,034 in 1967, \$143,508 in 1966, and \$135,536 in 1965.

SOURCE: Compiled by the Tax Foundation of Hawaii from records of the Real Property Technical Office, Department of Taxation, State of Hawaii.

TABLE 20
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

Fiscal Year ^a	Honolulu ^b	MauI	Hawaii	Kauai	All Counties ^c
1971 ^d	\$ (71,388,814)	\$ (4,651,706)	\$ (7,646,537)	\$ (2,604,591)	\$ (86,291,648)
Impr. Res.	31,219,535	1,353,840	1,558,500	680,475	34,812,350
Unimpr. Res.	1,440,643	312,793	496,009	234,800	2,484,245
Hotel-Apart.	16,070,814	1,185,838	1,295,760	721,803	19,274,215
Commercial	12,570,833	372,883	841,046	249,165	14,033,927
Industrial	8,272,624	402,737	457,115	132,118	9,264,594
Agricultural	1,629,411	1,000,410	2,683,622	494,520	5,807,963
Conservation	184,954	23,205	314,485	91,710	614,354
1970	64,690,941	3,430,580	5,545,834	2,169,411	75,836,766
1969	60,375,044	3,431,929	4,793,775	1,693,823	70,294,571
Calendar Year ^a					
1967	55,393,199	2,936,587	4,243,799	1,632,193	64,205,778
1966	49,824,636	2,635,836	3,439,502	1,423,384	57,323,358
1965	41,772,069	2,276,569	2,895,385	1,307,188	48,251,211
1964	31,805,083	1,987,289	2,567,845	1,153,561	37,513,778
1963	28,517,185	1,611,982	2,056,741	1,030,235	33,216,143
1962	25,538,643	1,498,256	1,941,959	1,003,961	29,982,819
1961	23,372,074	1,449,369	1,986,124	1,002,724	27,810,291

- a. Collections for Jan. 1, 1968-June 30, 1968 period were as follows: Honolulu, \$27,715,612; Maui, \$1,047,596; Hawaii, \$1,762,694; Kauai, \$829,582; and all counties, \$31,355,484.
- b. Includes amounts for Honolulu Redevelopment Agency through 1966.
- c. Reduced by \$7,138 (1960); \$25,158 (1961); \$133,955 (1962); \$169,228 (1963); \$198,722 (1964); \$592,744 (1965); \$275,462 (1966); \$215,507 (1967); and \$333 (1969) for various natural disaster claims.
- d. Estimated 1971 "taxes to be raised" - computed by applying the rates in Table 21 to the valuations in Table 19. All other years are actual amounts collected.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 21
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates Per \$1,000 Taxable Values)

Fiscal Year	Honolulu	MauI	Hawaii	Kauai	Average ^a
1971 Average Rate ^b	\$19.21	\$15.00	\$17.90	\$15.00	\$18.65
Improved Residential	19.21	15.00	17.90	15.00	18.84
Unimproved Residential					
Land	19.36	15.00	18.26	15.36	18.04
Building	15.48	13.28	14.61	12.29	14.37
Hotel-Apartment					
Land	21.99	16.30	19.80	16.40	20.78
Building	17.59	13.04	15.84	13.12	17.11
Commercial					
Land	21.45	16.60	19.90	16.87	21.08
Building	17.16	13.28	15.92	13.49	16.88
Industrial					
Land	20.71	16.67	20.24	17.25	20.48
Building	16.57	13.33	16.19	13.80	16.23
Agricultural	19.21	15.00	17.90	15.00	17.37
Conservation	19.21	15.00	17.90	15.00	17.62
1970 Average Rate ^b	19.21	15.00	17.90	16.50	18.79
1969 Average Rate ^b	19.21	15.00	17.89	16.50	18.81
1968c Average Rate ^b	9.61	7.50	9.09	8.25	9.42
Calendar Year					
1967 Average Rate ^b	19.21	15.00	17.90	16.50	18.80
1966 Average Rate ^b	19.21	15.00	17.90	16.50	18.80
1965 Average Rate ^b	17.71	15.00	17.90	16.50	17.53
1964 Rate	14.66	14.00	17.90	15.50	14.74
1963 Rate	14.66	14.00	16.10	15.50	14.63
1962 Rate	13.89	13.61	16.10	15.50	14.06
1961 Rate	13.89	13.61	16.10	15.50	14.07

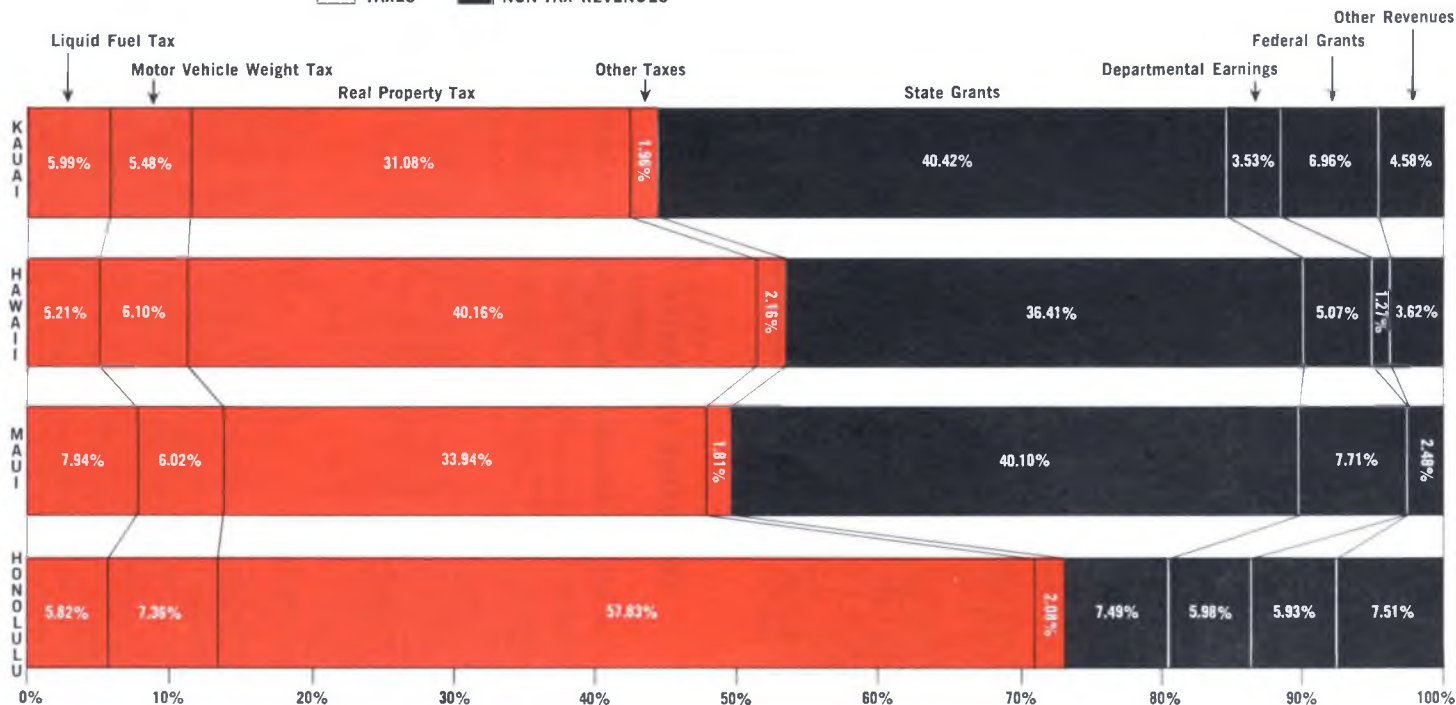
NOTE: Includes additional rates for Honolulu Redevelopment Agency through 1966.

- a. State average rates, 1960-1964 computed by dividing total property taxes collected by total taxable values; 1965-1971 computed by dividing total "taxes to be raised" by total taxable values.
- b. County average rates, 1965-1971 computed by dividing total county property "taxes to be raised" by total county taxable values.
- c. Rates are for Jan. 1, 1968-June 30, 1968 transitional period.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution — By Counties
 Fiscal Year 1970

□ TAXES ■ NON-TAX REVENUES



SOURCE: Tables 22-25 inclusive.

TABLE 22
OPERATING REVENUES^a—CITY AND COUNTY OF HONOLULU
Selected Years

Source of Revenues	Fiscal Years				Calendar
	1970	1969	1968	1965	1959
Taxes					
Real Property	\$ 64,690,941	\$60,375,044	\$55,502,717	\$35,719,553	\$14,197,693 ^d
General Excise ^b	--	--	--	11,893,973	8,837,344
Liquid Fuel	6,505,406	6,042,368	5,485,956	4,616,919	3,517,701
Utility Franchise	1,654,941	1,521,113	1,411,318	1,169,761	750,034
Motor Vehicle Weight	8,235,876	7,490,366	7,191,932	4,355,252	3,195,928
Sub-Total Taxes	\$ 81,087,164	\$75,428,891	\$69,591,923	\$57,755,458	\$30,498,700
Liquor Licenses & Fees	\$ 675,999	\$ 639,593	\$ 487,214	\$ 377,582	\$ 309,532
Parking Meter Fees	1,556,938	936,803	1,088,544	731,986	390,416
Other Licenses, Permits	2,297,824	3,029,389	2,152,027	1,224,295	860,989
Fines, Forfeits, etc.	36,745	27,533	17,204	1,231,222	818,465
Departmental Earnings ^c	6,688,467	5,936,354	4,759,793	4,771,816	2,788,049
State Grants					
Indigent	--	--	--	--	823,223
Pensioners	416,340	343,752	321,327	330,392	243,928
Salary Adjustment	3,461,319	404,336	46,481	--	690,125
Act 155 ^b	4,145,714	3,481,891	2,566,775	--	--
Others	351,480	368,148	258,293	329,927	244,799
Sub-Total State Grants	\$ 8,374,852	\$ 4,598,127	\$ 3,192,876	\$ 660,319	\$ 2,002,075
Federal Grants	\$ 6,632,606	\$ 2,535,270	\$ 5,126,752	\$ 3,764,139	\$ 2,045,821
Hawaii Housing Authority	175,535	162,486	151,394	141,024	76,279
Land Sales	2,264,537	3,473,980	557,900	423,679	506,816
Miscellaneous	2,080,286	1,513,493	831,036	668,365	794,110
Total	\$111,870,955	\$98,281,919	\$87,956,665	\$71,749,885	\$41,091,252

NOTE: Detail may not add to totals due to rounding.

a. Includes Operating, Off-Street Parking, Economic Opportunity, Federal Grants, Special Projects and Honolulu Redevelopment Agency Funds.

b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity & relative fiscal need" as defined by the legislature.

c. Includes rental and interest incomes, garbage collection fees and others.

d. Includes Urban Redevelopment levy.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 23
OPERATING REVENUES^a—COUNTY OF MAUI
Selected Years

Source of Revenues	Fiscal Years			Calendar Years	
	1970	1969	1968	1964	1959
Taxes					
Real Property	\$ 3,436,654	\$3,431,929	\$2,418,413	\$1,987,289	\$1,249,498
General Excise ^b	--	--	--	3,331,557	2,410,185
Liquid Fuel	803,527	747,426	709,906	596,200	513,221
Utility Franchise	70,343	65,937	57,827	47,089	35,004
Motor Vehicle Weight	609,686	579,973	514,105	456,539	381,385
Sub-Total Taxes	\$ 4,920,210	\$4,825,265	\$3,700,251	\$6,418,674	\$4,589,293
Liquor Licenses & Fees	\$ 112,397	\$ 112,728	\$ 79,333	\$ 69,643	\$ 48,885
Other Licenses & Permits	233,005	213,183	135,466	105,448	70,323
Fines, Forfeits & Penalties	835	621	212	25,446	21,305
Departmental Earnings ^c	780,399	580,607	410,031	1,585,183	880,315
State Grants					
Indigent	--	--	--	--	88,965
TB Hospitals	--	--	--	695,826	632,519
Pensioners	201,704	166,884	177,495	177,276	151,635
Salary Adjustment	354,882	55,173	3,400	--	650,278
Act 155 ^b	2,923,958	2,860,008	2,797,345	--	--
Others	579,912	687,785	291,796	196,017	133,487
Sub-Total State Grants	\$ 4,060,456	\$3,769,850	\$3,270,036	\$1,069,119	\$1,656,884
Federal Grants	\$ --	\$ --	\$ 47,525	\$ 58,256	\$ --
Miscellaneous	18,395	39,509	66,074	56,339	25,105
Total	\$10,125,698	\$9,541,763	\$7,708,928	\$9,379,109	\$7,292,110

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving, and certain Trust funds, Water Supply Revenues and from 1967, revenues of functions transferred to the state by Act 97, SLH 1965.

b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.

c. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Auditor's Annual Reports through 1968; and 1969 and 1970 Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.

TABLE 24
OPERATING REVENUES^a—COUNTY OF HAWAII
Selected Years

Source of Revenues	Fiscal Years			Calendar Years	
	1970 ^b	1969	1968	1964	1959
TAXES					
Real Property	\$ 5,545,854	\$ 4,793,774	\$ 3,706,156	\$ 2,567,845	\$ 1,564,326
General Excise ^b	--	--	--	4,439,673	3,244,956
Liquid Fuel	719,033	635,459	596,899	488,699	416,403
Utility Franchise	173,945	159,963	149,077	112,331	84,027
Motor Vehicle Weight	841,846	749,499	726,492	613,662	529,512
Sub-Total Taxes	\$ 7,280,658	\$ 6,338,695	\$ 5,178,624	\$ 8,222,210	\$ 5,839,224
Liquor Licenses & Fees	\$ 124,268	\$ 103,839	\$ 97,658	\$ 70,070	\$ 60,308
Parking Meter Fees	48,714	46,041	45,878	41,944	37,528
Other Licenses & Permits	345,003	370,545	206,632	153,860	104,159
Fines, Forfeits & Penalties	280	508	7,500	58,803	36,204
Departmental Earnings ^c	699,486	571,207	809,462	2,323,121	1,277,574
State Grants					
Indigent	--	--	--	--	134,131
TB Hospitals	--	--	--	728,243	568,097
Pensioners	(d)	199,960	182,410	168,248	156,366
Salary Adjustment	(d)	61,513	3,953	--	1,106,155
Capital Improvements	(d)	349,345	364,512	1,159,504	--
Act 155 ^b	4,178,922	3,766,892	3,758,696	--	--
Others	849,220	42,871	65,712	190,664	128,072
Sub-Total State Grants	\$ 5,028,142	\$ 4,420,581	\$ 4,375,283	\$ 2,246,659	\$ 2,092,821
Federal Grants	\$ 175,346	\$ 332,725	\$ 1,062,397	\$ 35,546	\$ 62,318
Hawaii Housing Authority	14,733	13,929	11,886	9,397	3,103
Land Sales	(d)	1,257,095	5,533	--	--
Miscellaneous	92,893	173,762	82,238	123,335	37,680
Total	\$13,809,523	\$13,630,929	\$11,883,091	\$13,284,945	\$9,550,919

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving, certain Trust Funds and Water Supply Revenues. After 1966, Hilo Hospital and Act 97 special funds also excluded.

b. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.

c. Includes rentals, interest, garbage collection charges, etc.

d. Preliminary data for 1970; detailed breakdown not available for all categories.

SOURCE: Auditor's Annual Reports through 1968; Finance Director's 1969 Annual Report; 1970 preliminary data from the Finance Director's Office, County of Hawaii, State of Hawaii.

TABLE 25
OPERATING REVENUES^a—COUNTY OF KAUAI
Selected Years

Source of Revenues	Fiscal Years			Calendar Years	
	1970	1969	1968	1964	1959
Taxes					
Real Property	\$2,173,353	\$1,743,181	\$1,734,493	\$1,142,081	\$ 833,256
General Excise ^b	--	--	--	2,220,371	1,588,792
Liquid Fuel	418,713	385,718	366,091	320,639	278,886
Utility Franchise	78,811	69,367	58,210	39,780	28,480
Motor Vehicle Weight	383,088	352,890	344,484	317,673	289,862
Sub-Total Taxes	\$3,053,965	\$2,551,156	\$2,503,278	\$4,040,544	\$3,019,276
Liquor Licenses & Fees	\$ 58,569	\$ 51,770	\$ 47,852	\$ 32,910	\$ 25,982
Other Licenses & Permits	85,179	106,668	71,650	53,404	42,705
Fines, Forfeits & Penalties	238	811	100	8,159	5,105
Departmental Earnings ^c	246,609	256,666	238,968	146,977	40,728
State Grants					
Indigent	--	--	--	--	78,753
TB Hospitals	--	--	--	605,872	463,413
Pensioners	78,222	76,895	69,268	87,932	81,602
Salary Adjustment	294,178	40,941	866	--	572,207
Act 155 ^b	2,358,350	2,333,437	2,304,287	--	--
Others	96,253	291,242	74,878	206,700	207,555
Sub-Total State Grants	\$2,827,003	\$2,742,515	\$2,449,299	\$ 900,504	\$1,403,530
Federal Grants	\$ 486,549	\$ 161,108	\$ 32,001	\$ 18,583	\$ 23,865
Miscellaneous	235,274	350,272	126,944	108,669	40,274
Total	\$6,993,386	\$6,220,966	\$5,470,092	\$5,309,750	\$4,601,465

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving and certain Trust Funds, Water Supply Revenues; and from 1967, revenues of functions transferred to the State by Act 97, SLH 1965.

b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature.

c. Includes rentals, interest, garbage collection charges, and other earnings.

SOURCE: County Auditor's Annual Reports through 1968; and 1969 and 1970 Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 26
TAXES LEVIED IN HAWAII
As of January 1, 1971

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION ^a	REPORTS DUE & % OF TOTAL COLLECTIONS ^b
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$650 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$5,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January. 23.8%</p>
<p>Individual income tax credits based on two types of income ("modified adjusted gross" and "adjusted gross") are granted, with income maximums ranging from \$6,999 to \$14,999. Variable sales and education credits range from \$50 to \$1; drug-medical and renter credits for incomes up to \$13,999 and \$14,999 respectively range from 4% to 1% of drug-medical expense and 2% to 1% for rent. Sellers of glue, paints and solvents granted 4% credit of sales price if products have been treated to deter abuse by inhalation.</p>	
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January. 3.31</p>
<p>INHERITANCE AND ESTATE TAXES (Chapter 236) - On shares of net estate having situs in Hawaii. Bequests to (a) spouse, exemption \$20,000, rates graduated from 2% on first remaining \$15,000 to 6% on remaining amounts over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, rates graduated from 1.5% on first \$15,000 to 7.5% over \$250,000; (c) all others, exemption \$500, rates graduated from 3.5% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	<p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death. 8.53</p>
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind persons; 2% on insurance solicitors; 4% on retail sales of goods, services, and other activities.^c <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by April 20 following the tax year. 26.77</p>
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. 1.24</p>
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income. (No exemption for property tax.) <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th. 3.21</p>
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year. 0.45</p>
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months. 0.49</p>
<p>FUEL TAX (Chapter 243) - On distributors at 8¢ per gallon in Hawaii County to 10¢ in Maui for highway use (includes 5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to state general fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month. 5.96</p>
<p>LIQUOR TAX (Chapter 244) - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month. 1.70</p>
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month. 1.32</p>
<p>PROPERTY TAX (Chapter 246) - On real property, land and improvements. Assessments are at 70% of "fair market value". A maximum \$8,000 home exemption is granted (maximum of \$16,000 for persons over 60 and \$20,000 for those over 70). Higher rates levied on land than on buildings for property classed unimproved residential, hotel-apartment, industrial and commercial; single rate levied on property classed improved residential, agricultural and conservation. Average 1971 rates per \$1,000 net assessed value are: Oahu \$19.21; Kauai \$15.00; Hawaii \$17.90; Maui \$15.00. Personal property is not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by Aug. 31. Appeals not later than Sept. 25. Net assessable set on or before Oct. 5. Tax rates set by Oct. 26. Payments may be made semi-annually. 17.23</p>
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction. 8.89</p>
<p>MOTOR VEHICLE WEIGHT TAX (Chapter 249) - On weight as follows: Oahu, commercial vehicle, 1.5¢ per pound; passenger vehicle, .75¢ per pound. Minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii, Maui and Kauai counties, commercial 1¢ per pound; passenger .5¢ per pound; and a \$6 minimum on motor vehicles. Tax prorated over the year. <u>Distribution:</u> County highway funds.</p>	<p>On or before April 1st. 2.29</p>
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.755% for domestic and 2.925% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.6325% for domestic and 3.8025% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>On or before March 15 with the Insurance Commissioner. 1.38</p>
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p>1.18</p>

- a. Legal reference is to Hawaii Revised Statutes (1968), as amended.
b. Based on fiscal 1970 State and county tax collections (see Table 11), excluding unemployment compensation.
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

TABLE 27 FEDERAL TAX COLLECTIONS IN HAWAII

Selected Fiscal Years
(In Thousands)

Source	1970	1969	1968	1965	1960
Indiv. Income & Employment ^a	\$490,711	\$410,939	\$366,171	\$218,295	\$162,086
Corp. Income & Excess Profits	84,519	81,138	53,611	53,039	41,486
Admissions	(e)	--	--	1,128	1,116
Manufacturer's Excise	(e)	1,089	727	362	453
Retailer's Excise	(e)	--	--	1,977	1,264
Alcohol ^b	(e)	5,301	5,047	2,860	1,668
Communications	(e)	4,258	2,766	3,104	1,949
Transportation of Persons ^c	(e)	981	695	599	1,266
Estate	(f)	17,980	5,631	5,388	3,355
Gift	(12,322	2,180	1,203	584	545
Tobacco ^b	(e)	8	8	13	20
Unemployment Insurance	2,340	1,807	1,664	1,422	852
All Other ^d	10,734	943	2,714	1,393	879
Total	\$600,626	\$526,624	\$440,237	\$290,164	\$216,939

NOTE: Preliminary 1970 data.

a. Includes withholding, FICA, Individual Income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes tax on transportation of property prior to 1961.

d. Includes stamp taxes, club dues, initiation fees, etc.

e. Breakdown not available but included in "All Other".

f. Included in "Gift" tax collections.

SOURCE: Annual Report, Commissioner of Internal Revenue, U. S. Treasury.

TABLE 28 FEDERAL GRANTS TO HAWAII

Selected Fiscal Years

Purpose	1970	1969	1968	1965	1960
Highways	\$ 33,202,349	\$ 29,066,356	\$ 23,879,125	\$11,050,712	\$ 4,379,282
Airports	2,313,948	1,377,015	363,600	2,075,178	2,146,246
National Guard	15,117,093	12,098,082	12,501,533	10,571,828	17,637,802
Health & Hospitals					
Hospital Construction	897,597	806,806	863,096	373,885	758,052
Public Health	2,941,730	2,336,935	2,205,660	1,347,276	607,484
Hansen's Disease	1,490,982	1,468,896	1,185,572	1,194,460	1,065,435
Education					
Elem. - Secondary Act	4,017,783	3,768,155	2,721,022	--	--
Other Education	37,067,968	37,687,840	30,127,326	13,844,412	6,604,397
School Construction	2,284,745	2,614,123	1,629,114	201,656	2,330,962
Public Welfare					
Dependent Children	9,357,091	6,590,236	6,014,627	3,397,601	2,581,445
Aged & Others	10,799,342	7,960,271	7,114,785	2,635,247	1,364,277
Veterans' Assistance	--	--	--	--	850,029
Natural Resources	1,918,432	1,837,578	1,788,919	1,262,780	983,659
Employment Security	2,921,669	2,504,640	2,510,585	1,573,452	1,026,381
Unemp. Comp. Benefits	2,731,225	1,703,000	1,652,675	1,135,197	--
East-West Center	4,514,517	5,857,853	5,363,292	5,103,252	--
Peace Corps	--	--	437,010	1,129,397	--
Econ. Opportunity Act	3,580,104	3,373,985	2,657,264	323,483	--
Miscellaneous	4,255,253	2,119,652	1,541,908	1,342,899	440,886
Total	\$139,411,828	\$123,171,425	\$104,557,113	\$58,562,715	\$42,776,337

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 29
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
Selected Fiscal Years
(Dollars in Millions)

	1970		1969		1968		1965		1960	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS										
Individual Income Taxes	\$ 90,412	46.7	\$ 87,249	46.5	\$ 68,726	44.7	\$ 48,792	41.8	\$ 40,741	44.1
Corporate Income Taxes	32,829	16.9	36,678	19.5	28,665	18.7	25,461	21.8	21,494	23.2
Employ. Taxes & Contributions	39,133	20.2	34,236	18.2	29,224	19.0	17,359	14.9	11,248	12.2
Unemployment Insurance ^a	3,464	1.8	3,328	1.8	3,346	2.2	3,819	3.3	2,667 ^a	2.9
Other Ins. & Retire. Contrib.	2,701	1.4	2,353	1.3	2,052	1.3	1,081	0.9	768	0.8
Excise Taxes										
Federal Funds	10,352	5.3	10,585	5.6	9,700	6.3	10,911	9.3	9,137	9.9
Highway Trust Fund	5,354	2.8	4,637	2.5	4,379	2.9	3,659	3.1	2,539	2.7
Estate & Gift Taxes	3,644	1.9	3,491	1.9	3,051	2.0	2,716	2.3	1,606	1.7
Customs Duties	2,430	1.3	2,319	1.2	2,038	1.3	1,442	1.2	1,105	1.2
Miscellaneous Receipts ^b	3,424	1.7	2,916	1.5	2,491	1.6	1,594	1.4	1,187	1.3
TOTAL RECEIPTS	\$193,743	100.0	\$187,792	100.0	\$153,671	100.0	\$116,833	100.0	\$ 92,492	100.0
BUDGET EXPENDITURES^b										
National Defense	\$ 80,295	40.8	\$ 81,240	44.0	\$ 80,517	45.0	\$ 49,578	41.9	\$ 45,908	49.8
Internatl. Affairs & Finance	3,570	1.8	3,785	2.1	4,619	2.6	4,340	3.7	3,054	3.3
Space Research & Technology	3,749	1.9	4,247	2.3	4,721	2.6	5,091	4.3	401	0.4
Agr. & Rural Development	6,201	3.2	6,221	3.4	5,943	3.3	4,807	4.1	3,322	3.6
Natural Resources	2,480	1.3	2,081	1.1	1,655	0.9	2,028	1.7	1,019	1.1
Commerce & Transportation	9,310	4.7	7,921	4.3	8,094	4.5	7,399	6.2	4,774	5.2
Community Dev. & Housing	2,965	1.5	1,961	1.0	4,076	2.3	288	0.2	971	1.1
Education & Manpower	7,289	3.7	6,525	3.6	6,739	3.8	2,284	1.9	1,286	1.4
Health	12,995	6.6	11,696	6.3	9,672	5.5	1,730	1.5	756	0.8
Income Security	43,790	22.3	37,699	20.4	34,108	19.1	25,702	21.7	17,977	19.5
Vet. Benefits & Services	8,677	4.4	7,640	4.1	6,882	3.8	5,722	4.8	5,426	5.9
Interest	18,312	9.3	15,791	8.6	13,744	7.7	10,357	8.7	8,299	9.0
General Government	3,336	1.7	2,866	1.6	2,561	1.4	2,210	1.9	1,327	1.4
Less: Undistributed Intra-governmental Transactions	- 6,380	- 3.2	- 5,117	- 2.8	- 4,499	- 2.5	- 3,109	- 2.6	- 2,296	- 2.5
TOTAL BUDGET EXPENDITURES	\$196,588	100.0	\$184,548	100.0	\$178,833	100.0	\$118,430	100.0	\$ 92,223	100.0
Deficit (-) or Surplus (+)	-\$ 2,845	--	-\$ 3,236	--	-\$ 25,162	--	-\$ 1,596	--	+ 269	--
Gross Federal Debt ^c	382,603	--	367,144	--	369,769	--	323,154	--	290,862	--

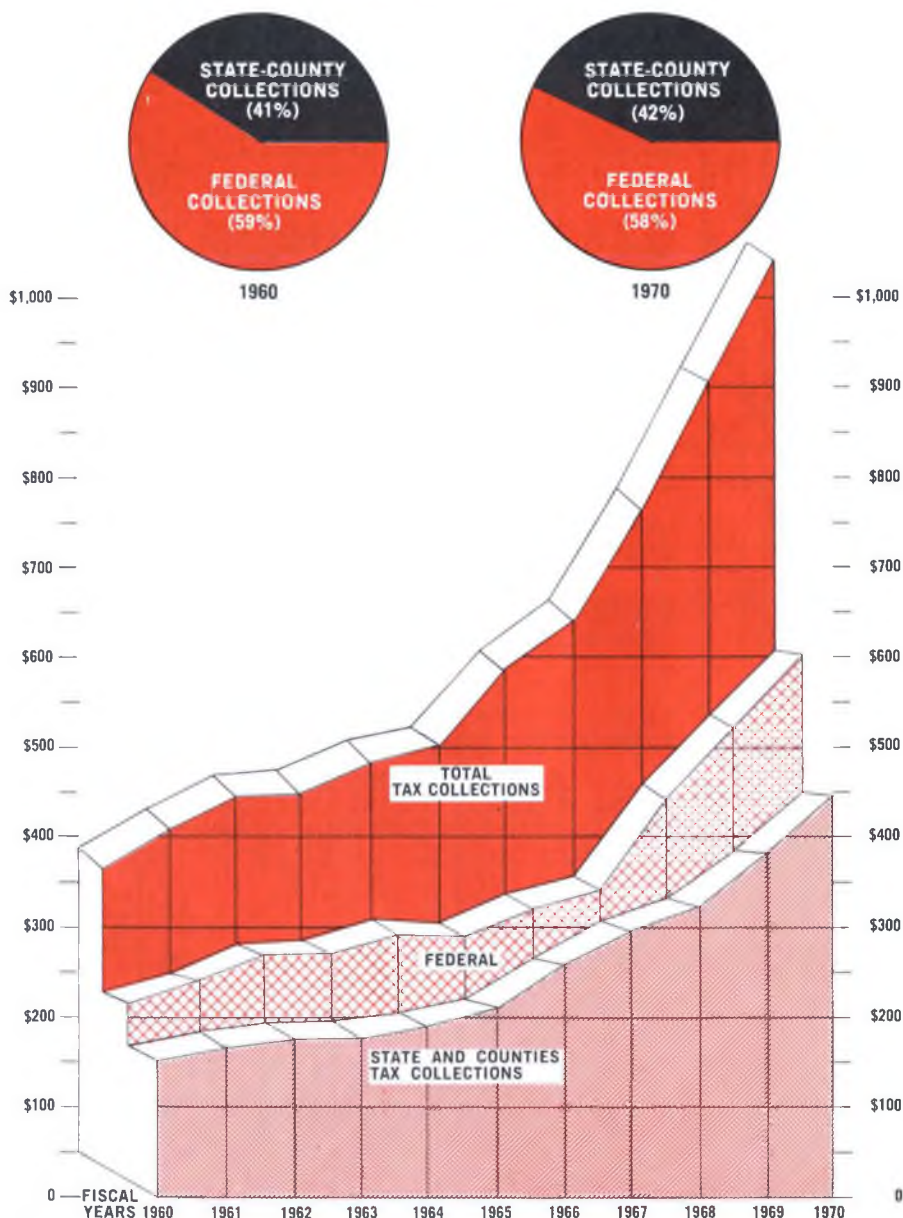
a. Includes federal funds of \$339 million in 1960.

b. Includes both federal and trust funds.

c. At end of fiscal year.

SOURCE: "The U. S. Budget in Brief" for 1972, U. S. Office of Management and Budget; "The Budget in Brief" for 1971, Bureau of the Budget.

CHART 7
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax. 1967 and 1968 adjusted for an estimated \$29.5 million in real property tax due in 1967 but collected in 1968.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

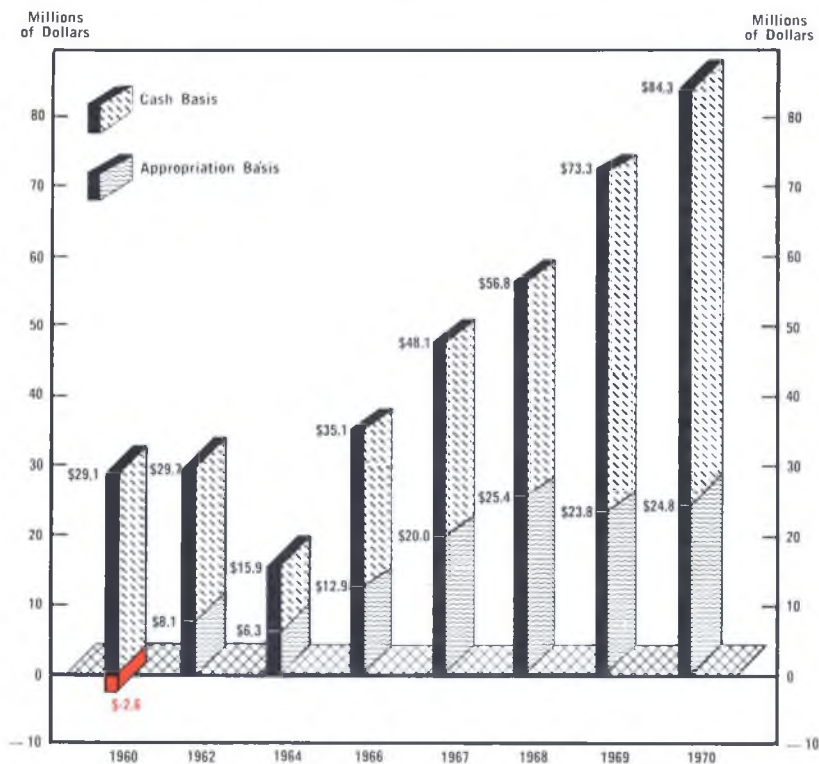
TABLE 30
HAWAII STATE GENERAL FUND FINANCES
 Fiscal Years Ending June 30
 (In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1970	\$463,748	\$452,777	\$10,971	\$84,292	\$59,489	\$24,803
1969	398,957	382,406	16,551	73,320	49,481	23,839
1968	339,836	331,155	8,681	56,770	31,341	25,429
1967	310,270	297,314	12,956	48,089	28,123	19,966
1966	258,327	243,926	14,401	35,133	22,283	12,850
1965	182,296	177,439	4,857	20,732	11,314	9,418
1964	176,198	175,779	419	15,875	9,617	6,258
1963	168,519	182,713	- 14,194	15,456	16,001	- 545
1962	163,501	167,220	- 3,719	29,650	21,516	8,134
1961	154,012	149,737	4,275	33,369	20,864	12,505
1960	121,418	110,954	10,464	29,094	31,731	- 2,637

a. Includes federal funds earmarked for specific purposes. 1961 and subsequent data include certain revenues and expenditures formerly under special funds, such as federal funds for Hawaii National Guard, or in funds not covered in the treasury.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 8
GENERAL FUND FINANCIAL POSITION
 State of Hawaii—Cash and Unappropriated Surpluses and Deficits
 As at June 30—Selected Years (Millions of Dollars)



SOURCE: Table 30.

HOW GOVERNMENT SPENDS ITS MONEY

HAWAII STATE AND COUNTIES

Operating expenditures of the State and counties exceeded \$706 million in fiscal 1970. Over 80% (\$570 million) of this total was spent by the State government. Public education outlays were the single most expensive item for the State while the costs of public safety led in the counties. Fiscal 1970 total expenditures exceeded the 1969 figure by \$100 million, (16.5%).

Although Hawaii ranks as the 5th highest state in the nation in total per capita direct general expenditures (\$797 as compared with the national average of \$578), it is not among the top 10 states in the usually high per capita spending areas of public education, welfare and highways. The 50th State's top rankings in comparison with the other states were in "all other" (2nd highest at \$225 per capita), general government (3rd at \$36), police and fire protection, interest paid on debt, and higher education (all 8th at \$34, \$23, and \$92 respectively).

Public employees in Hawaii earn more on the average than those in all but four other states. The average amount for full-time equivalent employees in Hawaii is \$735 per month as compared with the U. S. average of \$644. The highest average wage goes to higher education employees (\$874). Coupled with the higher than average salaries, the number of public employees per 10,000 population stands at 441 - up from 426 in 1969 and well above the national average of 404. Public school teachers in Hawaii receive an average salary of \$10,140 per year - 6th highest in the nation.

STATE OF HAWAII

Spending for public education, libraries and the University of Hawaii reached \$217.9 million or 38% of the total State expenditures for the year. Cash utilized for capital improvements (primarily highways) represented 11% of the total, and health and welfare expenditures reached \$85 million (15%).

The Employees' Retirement System's earnings dropped from 4.4% to 4.0% in 1970. Contributions of \$22 million by employees and \$23 million by State and County governments totaled \$45 million - 6% above 1969 contributions.

Bond funds increased the Airports Division's revenues by \$64 million. These funds are being used to develop and improve airports throughout the State. Expenditures for airport capital improvements reached \$62 million in 1970.

THE COUNTIES

County expenditures were \$136 million for fiscal 1970. Police, fire and other public safety costs represented 27% (\$36.4 million) of the total. Debt service (principal and interest payments) on county bonds ranked next at 14% (\$19 million). General government and staff agencies made up another 12.5% (\$17 million).

Honolulu City and County expenditures totalled \$106 million - 78% of the total for all four county governments. Public safety costs of \$28 million (27%) were the largest item followed by debt service of \$16 million or 16%. General government and health and sanitation accounted for 12% and 8% respectively.

Maui County's expenditures were close to \$10 million. As with the other counties, public safety was the primary object of expenditures (\$2 million - 26%) with highways next at over \$1.7 million (17%). General government was 3rd (14%), and pension and retirement expenditures 4th (11%).

Hawaii County outlays totalled \$13.6 million. Public safety accounted for \$4 million (29%). Government control and staff agencies were next with \$2.3 million (17%), then pension and retirement costs 3rd at 10%.

Kauai County costs were \$7 million. Public safety took 27%, highways 20%, general government 15%, and pension and retirement 10%.

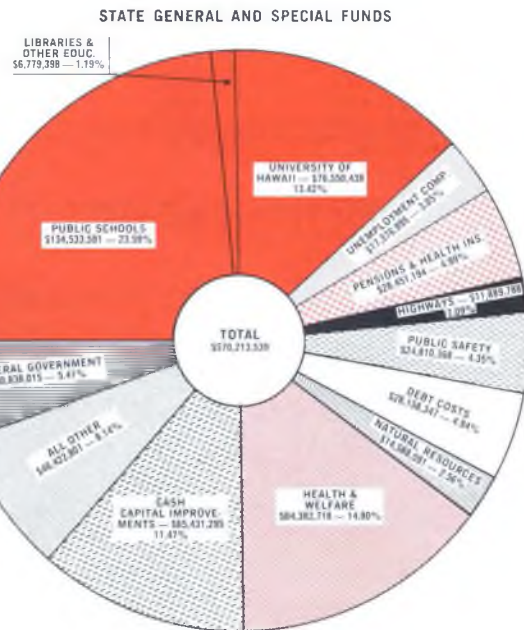
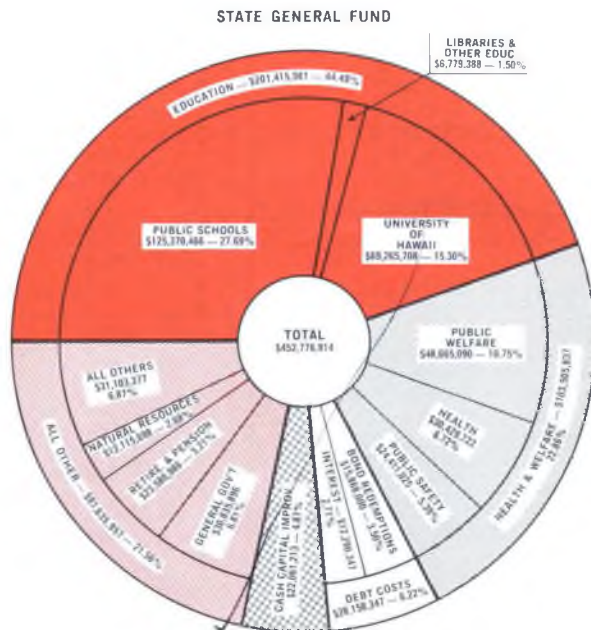
TABLE 31
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Government—Fiscal 1969^a

State	Rank	Total	Public Educ.	Higher Educ.	Hwys.	Health Welfare ^b	Police Fire	Gen. Con. ^c	Int. on Debt	All Other ^d
HAWAII	5	\$ 797	\$172	\$ 92	\$ 99	\$116	\$34	\$36	\$23	\$225
U. S. Av.	--	578	177	57	76	117	28	20	18	84
Ala.	45	445	127	51	69	89	15	12	20	61
Alaska	1	1,216	269	122	247	91	32	61	41	354
Ariz.	26	576	193	93	83	67	28	24	11	78
Ark.	46	443	120	37	74	78	11	12	16	95
Calif.	6	777	204	72	75	180	43	31	22	149
Colo.	19	606	181	102	74	117	23	26	12	71
Conn.	23	588	183	38	70	119	32	26	30	91
Del.	8	706	229	69	123	97	21	26	40	101
Fla.	37	485	167	48	53	86	24	22	15	70
Ga.	41	475	151	50	51	112	17	16	15	63
I Idaho	35	496	143	52	98	75	18	21	6	83
Ill.	27	557	166	57	74	103	31	18	18	90
Ind.	39	484	169	78	68	74	20	15	11	49
Iowa	22	595	201	72	104	94	18	20	10	77
Kans.	33	507	161	71	85	82	18	17	12	62
Ky.	34	501	136	64	105	88	17	13	23	54
La.	30	528	148	50	84	124	22	15	23	62
Me.	40	479	145	45	90	79	21	19	13	67
Md.	17	613	207	49	63	132	37	21	22	82
Mass.	13	636	159	30	62	204	41	23	22	96
Mich.	16	615	209	84	60	118	28	21	18	77
Minn.	11	640	216	72	103	117	19	20	20	73
Miss.	48	436	121	52	73	72	13	10	15	78
Mo.	36	488	156	52	68	104	25	15	13	54
Mont.	25	580	171	66	138	78	17	24	12	73
Neb.	28	530	180	64	88	81	22	19	11	66
Nev.	7	769	194	61	124	129	53	45	26	136
N. H.	38	485	137	63	101	73	22	17	14	58
N. J.	29	529	183	29	80	84	36	22	17	79
N. M.	18	608	200	95	94	103	22	24	12	58
N. Y.	4	816	233	44	72	225	50	28	31	134
N. C.	50	390	128	54	59	64	16	14	9	46
N. D.	14	625	178	84	114	75	14	21	11	129
Ohio	42	474	149	51	76	85	23	16	15	59
Okla.	31	513	137	67	79	125	18	17	18	51
Ore.	15	625	205	90	85	82	25	28	15	96
Pa.	32	511	185	28	84	88	22	18	21	66
R. I.	21	596	161	50	86	128	32	23	22	93
S. C.	51	380	140	39	44	65	14	12	7	59
S. D.	20	601	198	82	141	68	14	22	5	70
Tenn.	49	433	125	50	71	84	18	13	15	58
Texas	47	442	150	53	71	73	21	14	16	43
Utah	24	586	203	109	93	76	17	18	10	60
Vt.	12	637	163	88	156	107	18	24	17	65
Va.	44	455	159	44	79	68	19	16	13	57
Wash.	10	649	206	89	91	109	27	23	16	88
W. Va.	43	465	137	58	104	75	11	13	16	50
Wisc.	9	651	186	105	98	118	28	21	15	79
Wyo.	2	948	224	112	225	110	21	27	17	214
D. C.	3	832	194	29	82	235	86	32	17	156

- a. Includes capital outlay. Detail may not add to total due to rounding.
- b. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospitals, sewerage and other sanitation expenditures.
- c. Includes financial administration.
- d. Includes housing and urban renewal, water transport and terminals, air transportation, parks and recreation, correction, unemployment compensation, and all other unallocable.

SOURCE: "Governmental Finances in 1968-69," Series GF69 No. 5, U. S. Department of Commerce, Washington, D. C., September, 1970.

CHART 9
HOW STATE GOVERNMENT DOLLARS ARE SPENT
 Operating Expenditures—By Functions
 State of Hawaii—Fiscal 1970



NOTE: See Table 32 for further detail.

SOURCE: Compiled by The Tax Foundation of Hawaii from the 1970 Annual Report of the Comptroller, State of Hawaii.

TABLE 32
STATE GOVERNMENT OPERATING EXPENDITURES
 State of Hawaii—Selected Fiscal Years^a

Functions	1970	1969	1968	1965	1960
General Government - Control	\$ 10,325,822	\$ 9,630,005	\$ 6,734,529	\$ 4,441,709	\$ 4,302,763
- Staff	20,512,194	21,685,838	16,583,843	9,940,220	6,494,025
Public Safety - Police & Fire	120,659	86,415	80,772	63,863	161,874
- Other Protection	24,689,709	19,835,561	20,272,749	16,107,114	22,475,120
Highways	11,889,788	45,013,112	36,222,695	17,685,546	12,321,368
Natural Resources	14,588,591	15,230,787	13,963,018	8,910,373	4,668,849
Health & Sanitation	8,568,303	7,406,212	6,898,657	4,496,612	5,134,440
Hospitals & Institutions	27,018,718	20,929,857	18,628,288	11,951,948	9,752,304
Public Welfare	48,795,697	37,614,577	31,436,433	14,930,618	8,571,051
Education - Higher	76,550,438	72,841,712	63,007,352	28,500,490	9,796,374
- Public Schools	134,533,591	119,301,252	104,684,433	59,474,659	39,135,711
- Libraries & Other	6,779,398	3,795,891	3,945,427	1,882,057	1,241,080
Recreation	1,345,632	2,174,300	2,084,485	478,437	1,183,392
Utilities & Other Enterprises	18,642,460	21,541,733	15,627,069	7,977,221	9,342,738
Interest ^b	12,290,347	10,025,631	7,763,717	5,617,357	3,627,762
Bond Redemptions ^b	15,868,000	15,434,200	13,633,600	8,648,000	5,267,000
Retirement & Pension	23,580,986	22,528,125	18,886,717	10,529,379	6,511,061
Employees' Health & Hosp. Ins.	4,870,208	4,579,056	3,565,773	2,041,443	--
Salary Increases & Adjustments ^c	4,853,674	--	--	--	2,788,179
Unemployment Compensation	17,376,995	12,097,725	13,760,670	10,982,661	5,880,833
Grants-in-Aid to Counties	13,606,944	12,442,228	11,427,103	--	--
Miscellaneous	7,974,097	6,430,504	7,245,857	4,356,202	2,287,123
Cash Capital Improvements ^d	65,431,295	--	--	--	--
Total	\$570,213,539	\$480,624,731	\$416,453,187	\$229,015,909	\$160,943,047

a. Includes general and special fund expenditures. Interfund transfers eliminated to avoid duplication. Changes in method of reporting make 1970 not strictly comparable with prior years.

b. Debt service reimbursable from highway funds included in Highways; from airport funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.

c. Amounts not allocated by function.

d. Cash for capital improvements; includes federal funds; allocated by function prior to 1970. 1970 amount includes \$43,370,082 in special funds (highways, \$36,302,000; natural resources, \$779,715; utilities and other enterprises, \$6,117,271; and miscellaneous, \$171,097).

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 33
OPERATING EXPENDITURES^a—CITY AND COUNTY OF HONOLULU
 Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1970	1969	1968	1965	1959
General Government					
Control	\$ 987,540	\$ 929,204	\$ 818,550	\$ 1,218,722	\$ 454,892
Staff	11,341,885	8,830,207	7,025,200	4,181,397	2,059,180
Public Safety					
Police & Fire	22,577,564	18,484,216	17,290,074	11,674,742	6,845,536
Other Protection	5,500,670	5,098,041	4,237,765	3,088,973	1,415,610
Highways	7,466,637	6,830,733	6,522,386	5,514,009	5,675,871
Health, Sanitation	8,781,625	7,823,540	7,405,439	6,440,713	3,733,925
Hospitals, Inst.	--	--	--	63,456	(b)
Public Welfare	--	--	--	941,084	1,800,293
Public Schools	50,752	--	156,817	6,627,900	6,224,887
Recreation	7,910,540	7,033,937	5,908,369	4,117,045	2,172,812
Interest	5,900,212	5,437,080	5,175,686	4,831,218	2,713,321
Bond Redemption	10,522,584	10,773,462	9,572,210	7,080,711	2,763,055
Pension & Retirement	5,634,548	5,843,784	4,515,856	3,705,102	2,071,504
Urban Redevelopment	4,621,131	4,826,834	2,604,757	1,673,392	553,845
Miscellaneous	2,507,520	1,602,608	1,544,253	392,086	116,697
Cash Cap. Improvement	12,089,646	12,837,103	11,753,622	7,308,069	--
Total	\$105,892,855	\$96,350,749	\$84,530,984	\$68,858,619	\$38,601,428

NOTE: Detail may not add to total due to rounding.

a. Includes all funds expended by the county, including state-aid grants to county, except: certain bond, revolving and Act 97, SLH 1965 fund expenditures, loan payments and urban redevelopment real estate purchases. Note that certain functions were transferred to the State after 1965, including school maintenance, hospitals, and public welfare.

b. General hospital amount not shown in Annual Financial Reports.

SOURCE: Finance Director's Annual Financial Reports (Controller to 1960), City and County of Honolulu, State of Hawaii.

TABLE 34
OPERATING EXPENDITURES^a—COUNTY OF MAUI
 Selected Years

Object of Expenditure	Fiscal Years			Calendar Years	
	1970	1969	1968	1964	1959
General Government					
Control	\$ 218,524	\$ 174,722	\$ 172,766	\$ 180,641	\$ 126,978
Staff	1,125,143	1,112,450	1,069,400	774,577	569,356
Public Safety					
Police & Fire	2,327,863	2,145,514	1,962,263	1,477,714	1,050,305
Other Protection	187,233	155,657	192,280	104,445	112,817
Highways	1,719,090	1,929,711	1,444,542	1,069,614	895,601
Health & Sanitation	431,043	500,040	354,881	286,106	207,297
Hospitals & Institutions	190	70	175,172	2,662,665	1,840,314
Public Welfare	36,259	40,127	34,957	25,976	141,684
Public Schools	74,839	128,434	15,547	818,340	487,736
Recreation	939,932	1,048,832	751,535	459,553	240,770
Utilities	--	--	--	--	180,602
Interest	364,673	385,415	223,256	245,628	187,061
Bond Redemption	619,529	620,404	620,404	514,404	319,168
Pension & Retirement	1,042,551	1,142,403	979,705	786,032	548,975
Miscellaneous	334,853	257,607	263,064	112,807	42,430
Cash Capital Improvement ^b	390,051	--	--	--	--
Total	\$9,811,773	\$9,641,386	\$8,259,772	\$9,518,502	\$6,951,094

NOTE: July-June fiscal years began July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the state after 1965.

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968; 1969 and 1970 Finance Director's Annual Financial Reports, County of Maui, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES^a—COUNTY OF HAWAII
Selected Years

Object of Expenditure	Fiscal Years			Calendar Years	
	1970 ^d	1969	1968	1964	1959
General Government					
Control	\$ 266,592	\$ 167,266	\$ 139,402	\$ 178,211	\$ 131,734
Staff	2,071,188	2,381,365	2,110,741	2,272,501	583,032
Public Safety					
Police & Fire	3,540,940	2,956,078	2,828,136	1,873,065	1,326,667
Other Protection	402,286	841,102	263,424	149,550	95,266
Highways	1,254,599	2,313,491	1,684,903	1,386,268	1,309,485
Health & Sanitation	377,587	372,809	226,913	121,355	87,150
Hospitals & Institutions	--	4,869	804	3,116,119	2,566,411
Public Welfare	55,024	37,332	25,955	7,557	256,659
Public Schools	144,865	55,561	25,868	2,187,514	818,436
Recreation	1,247,019	1,596,202	1,275,091	570,154	433,992
Interest	279,244	303,806	511,917	415,015	182,481
Bond Redemption	799,130	729,267	1,180,126	683,510	304,571
Pension & Retirement	1,424,583	1,519,140	1,275,235	1,072,925	699,227
Pay Adjustment ^b	--	--	--	--	551,546
Miscellaneous	429,909	283,882	432,433	148,694	64,873
Cash Capital Improve. ^c	1,285,291	--	--	--	--
Total	\$13,578,257	\$13,562,170	\$11,980,948	\$14,182,438	\$9,411,530

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965.

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, SLH Act 97 fund and, from 1967, Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.

b. Amount not allocated by functions.

c. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

d. 1970 data preliminary.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's 1969 Annual Report; and 1970 preliminary data from the Finance Director's Office, County of Hawaii, State of Hawaii.

TABLE 36
OPERATING EXPENDITURES^a—COUNTY OF KAUAI
Selected Years

Object of Expenditure	Fiscal Years			Calendar Years	
	1970	1969	1968	1964	1959
General Government					
Control	\$ 198,354	\$ 162,319	\$ 163,997	\$ 148,044	\$ 126,184
Staff	860,968	783,420	684,112	387,217	280,937
Public Safety					
Police & Fire	1,702,633	1,648,750	1,571,988	1,136,041	825,301
Other Protection	179,651	175,291	258,101	139,811	107,764
Highways	1,364,131	1,340,452	1,218,651	794,115	696,000
Health & Sanitation	208,238	441,986	241,162	111,358	138,129
Hospitals & Institutions	--	--	--	720,296	507,884
Public Welfare	--	321	48	3,662	154,041
Public Schools	41,492	39,981	--	430,581	464,361
Recreation	392,507	443,952	386,650	251,815	175,475
Interest	95,814	105,411	123,179	92,844	124,332
Bond Redemption	262,461	267,373	245,027	230,027	231,597
Pension & Retirement	692,438	696,451	599,089	547,259	293,705
Salary Adjustment ^b	2,261	14,890	--	--	456,675
Cash Capital Improvement ^c	667,824	--	--	--	--
Miscellaneous	267,029	212,441	137,766	83,025	58,913
Total	\$6,935,801	\$6,333,038	\$5,629,770	\$5,076,095	\$4,641,298

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965.

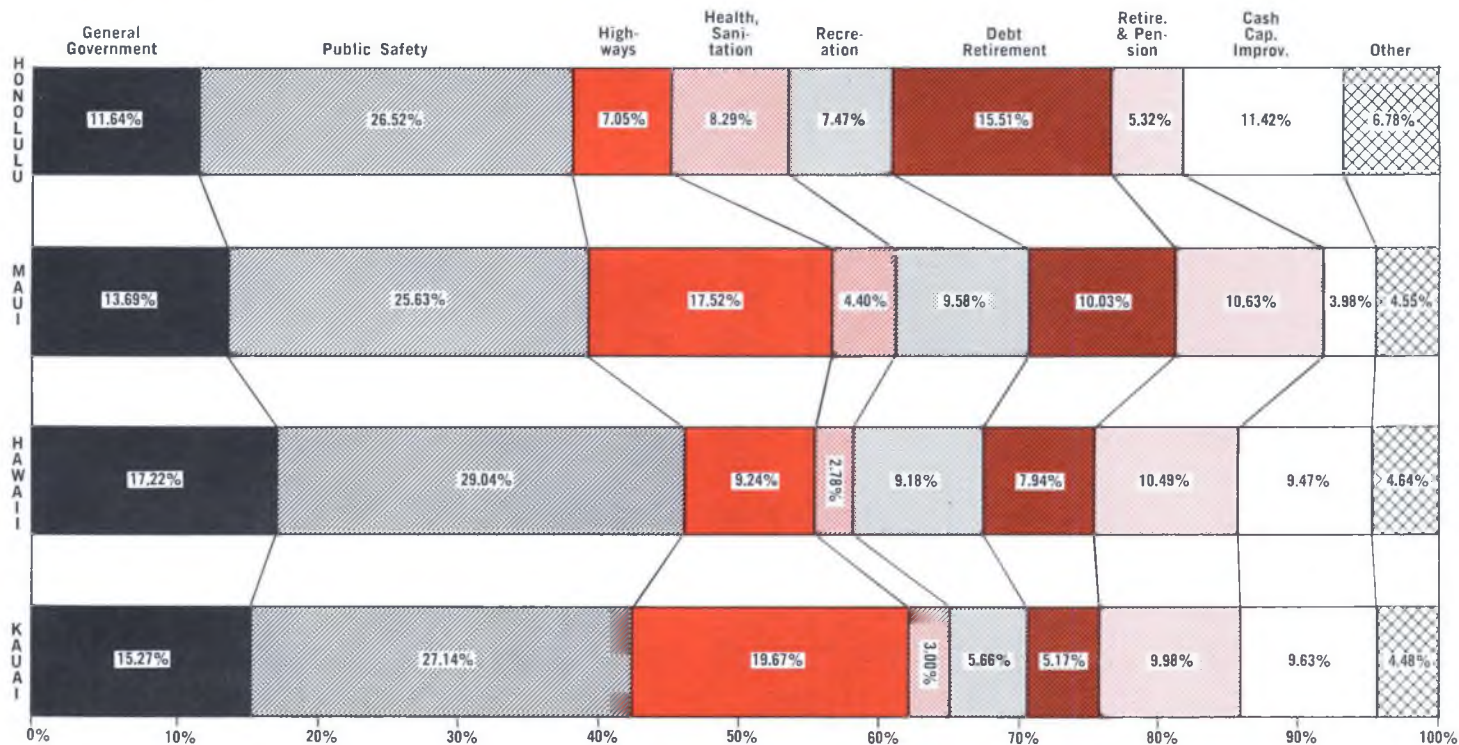
a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Amount not allocated by function.

c. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968; 1969 and 1970 Finance Director's Annual Financial Reports, County of Kauai, State of Hawaii.

CHART 10
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution — By Counties
 Fiscal Year 1970



SOURCE: Tables 33-36 inclusive.

TABLE 37
PUBLIC EMPLOYMENT
State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, By Function: October 1969

State	Rank	Total	Public Educ. ^a	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^b	Water	Gen. Con. ^c	All Other ^d
HAWAII	15	441	163	60	24	38	33	23	10	28	59
US AV.	--	404	163	39	28	46	30	13	5	22	59
Ala.	43	363	141	34	41	45	23	10	5	15	51
Alaska	3	524	197	36	71	30	21	21	3	43	101
Ariz.	21	426	174	56	37	26	29	18	6	29	52
Ark.	47	352	143	36	34	44	22	13	6	16	38
Calif.	14	444	166	46	20	43	38	19	7	26	79
Colo.	8	478	196	73	31	48	27	15	8	30	50
Conn.	42	366	156	24	32	35	33	9	3	21	52
Del.	17	434	166	62	34	37	25	13	3	30	63
Fla.	18	433	166	41	26	60	32	20	5	24	59
Ga.	32	391	149	31	29	72	24	15	5	18	46
Idaho	19	428	166	48	41	41	26	32	4	27	44
Ill.	39	371	152	33	21	40	35	11	6	19	56
Ind.	41	368	158	48	22	45	25	8	4	20	39
Iowa	22	424	192	47	36	42	21	12	5	23	47
Kans.	16	437	180	52	41	49	25	13	8	25	45
Ky.	50	349	148	38	33	34	21	13	4	15	41
La.	23	423	173	42	35	50	28	17	8	18	52
Me.	27	403	170	38	52	27	25	19	5	21	45
Md.	24	422	179	43	24	47	37	11	5	18	58
Mass.	28	402	158	15	26	56	45	8	6	23	65
Mich.	30	399	170	53	21	48	28	10	5	21	43
Minn.	26	413	180	45	34	49	20	11	4	23	48
Miss.	35	377	147	43	39	54	19	14	4	16	40
Mo.	37	375	159	34	25	49	29	12	5	20	40
Mont.	12	451	161	70	52	38	25	18	5	34	49
Neb.	5	493	201	59	35	50	23	20	5	27	74
Nev.	4	524	183	42	48	64	52	21	3	40	71
N. H.	44	356	132	43	45	29	29	11	4	15	48
N. J.	45	355	153	18	23	38	37	9	4	23	51
N. M.	9	474	188	70	35	44	26	18	5	28	61
N. Y.	6	489	166	28	24	71	47	14	5	30	105
N. C.	48	352	158	36	26	34	20	10	4	18	45
N. D.	13	448	180	72	44	28	20	22	4	27	52
Ohio	46	353	153	35	23	34	26	8	6	21	49
Okla.	29	401	159	49	34	43	25	17	7	23	45
Ore.	10	453	187	62	34	35	29	19	6	27	55
Pa.	51	342	145	18	28	31	27	8	4	23	57
R. I.	40	371	134	34	23	36	38	6	6	22	72
S. C.	49	351	157	26	24	50	17	10	4	15	48
S. D.	7	489	230	54	50	31	19	21	4	34	46
Tenn.	31	396	148	35	34	57	24	14	6	16	62
Texas	36	377	167	37	28	38	25	11	7	20	44
Utah	20	428	193	70	32	28	22	15	6	22	41
Vt.	34	383	148	45	51	26	19	19	3	26	46
Va.	33	387	170	42	33	37	24	13	4	16	49
Wash.	11	453	175	63	35	35	26	17	6	25	73
W. Va.	38	375	160	42	46	34	16	11	4	18	46
Wisc.	25	417	157	61	31	44	30	15	4	23	51
Wyo.	1	598	222	66	67	85	29	29	6	33	61
D. C.	2	563	173	13	19	74	81	9	10	23	161

NOTE: Because of rounding, detail may not add to total.

- a. Includes local libraries.
- b. Includes natural resources.
- c. Includes finance administration, and other general government control.
- d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, state liquor stores, and all other general government functions.

SOURCE: "Public Employment in 1969," U. S. Department of Commerce, Bureau of the Census, Series GE69 No. 1, April, 1970.

TABLE 38
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
State and Local Government Full-Time Equivalent Employees^a
October 1969: By Functions

State	Rank	State Av.	Public Educ. ^b	Higher Educ.	Hwys.	Hith. Hosp.	Police Fire	Parks Rec. ^c	Water	Gen. Con. ^d	All Other ^e
HAWAII	4	\$735	\$715	\$ 874	\$ 718	\$629	\$785	\$670	\$ 726	\$786	\$706
US AV.	--	644	680	755	567	510	693	587	591	595	621
Ala.	48	492	508	690	378	386	523	513	422	514	484
Alaska	1	886	806	1,000	1,036	671	875	808	1,222	932	954
Ariz.	14	674	740	820	585	486	646	585	552	541	585
Ark.	50	439	456	592	397	317	438	488	359	416	418
Calif.	2	821	849	892	812	668	882	757	822	785	804
Colo.	24	597	595	715	557	526	618	552	588	527	578
Conn.	8	704	739	768	602	607	739	633	701	701	689
Del.	25	595	726	485	526	507	651	519	441	528	488
Fla.	27	580	647	658	487	439	636	482	488	576	534
Ga.	47	494	548	552	440	394	517	454	433	524	467
Idaho	43	518	531	614	525	435	489	512	420	436	519
Ill.	11	687	743	819	682	542	679	594	627	570	635
Ind.	23	601	685	735	447	428	578	445	454	434	528
Iowa	22	602	629	774	543	442	632	550	594	518	547
Kans.	38	544	569	709	497	405	536	563	533	458	492
Ky.	40	527	549	717	448	414	503	437	522	473	493
La.	45	512	528	650	456	420	506	531	388	513	489
Me.	39	531	551	446	515	514	551	536	464	503	568
Md.	15	668	730	669	603	558	705	622	531	671	590
Mass.	17	647	670	698	641	551	692	540	557	610	670
Mich.	3	742	802	754	678	597	797	671	665	669	707
Minn.	10	692	731	923	661	516	707	643	641	602	588
Miss.	51	428	447	563	340	321	457	433	399	474	417
Mo.	28	579	605	707	558	444	626	640	514	436	550
Mont.	31	562	601	640	623	407	478	582	506	445	524
Neb.	36	554	595	604	519	399	577	514	590	456	562
Nev.	9	696	712	770	717	565	749	676	683	690	695
N. H.	33	558	582	655	464	480	546	585	507	570	544
N. J.	13	677	764	848	591	522	691	565	553	588	564
N. M.	35	556	593	665	501	392	556	525	385	545	495
N. Y.	5	734	811	785	640	592	816	597	772	687	709
N. C.	34	556	559	741	525	500	560	547	451	506	485
N. D.	30	565	583	693	483	416	548	467	502	510	567
Ohio	20	611	645	735	564	463	671	610	572	531	547
Okla.	44	513	545	655	410	377	507	447	436	511	492
Ore.	16	658	648	815	688	517	684	623	634	592	618
Pa.	18	639	693	783	546	566	636	596	589	547	592
R. I.	19	623	700	708	509	505	618	606	503	561	572
S. C.	49	488	497	694	431	379	498	515	426	473	488
S. D.	41	524	541	652	512	363	512	588	494	414	476
Tenn.	46	504	548	592	402	379	583	406	506	527	503
Texas	37	551	554	774	534	410	608	467	480	516	505
Utah	21	604	583	795	600	460	578	630	560	517	549
Vt.	26	593	599	715	527	650	562	527	552	559	568
Va.	29	579	626	693	436	463	614	553	472	536	517
Wash.	6	717	739	789	745	564	722	716	648	606	703
W. Va.	42	519	563	708	392	396	491	491	382	441	470
Wisc.	12	687	697	888	591	531	690	630	663	640	645
Wyo.	32	562	615	691	595	400	514	534	530	485	508
D. C.	7	707	715	919	791	674	787	766	448	812	646

a. Computed by the Tax Foundation of Hawaii from October 1969 payroll data.

b. Includes instructional and other local school staff, and local library personnel.

c. Includes natural resources.

d. Includes finance administration and other general control.

e. Includes special school, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, and all other general government functions.

SOURCE: "Public Employment in 1969", U. S. Department of Commerce, Bureau of the Census, Series GE69 No. 1, April, 1970.

TABLE 39
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii—Selected Fiscal Years
 (In Thousands)

	1970	1969	1968	1965	1960
SOURCE OF RECEIPTS					
Retirement System Contributions					
State	\$ 16,957	\$ 16,913	\$ 12,849	\$ 7,123	\$ 4,796
Counties	5,790	6,378	5,017	4,012	2,123
Employees	21,807	18,704	16,913	9,464	5,927
Social Security Contributions ^a					
State and Counties	10,083	8,647	7,208	3,644	2,189
Employees	10,653	8,647	7,207	3,643	2,188
Administration	338	294	253	201	176
Earnings from Investments	14,795	15,041	14,067	8,579	4,864
TOTAL	\$ 80,423	\$ 74,624	\$ 63,514	\$ 36,666	\$ 22,261
OBJECT OF EXPENDITURES					
Administration	\$ 337	\$ 294	\$ 253	\$ 201	\$ 176
Benefits	19,885	18,070	14,634	5,147	4,067
Refunds and Withdrawals	2,737	4,827	1,870	3,058	1,753
Social Security	20,704	17,294	14,415	7,287	4,377
TOTAL	\$ 43,663	\$ 40,485	\$ 31,172	\$ 15,693	\$ 10,373
CASH AND INVESTMENTS AS OF JUNE 30					
Cash	\$ 4,281	\$ 617	\$ 2,493	\$ 4,638	\$ 1,887
Certificates of Deposit	24,108	20,993	16,840	7,378	12,896
Investments	(337,602)	(315,570)	(287,370)	(215,664)	(122,129)
Bonds	116,411	122,620	128,111	124,180	82,888
Stocks	137,307	115,974	86,403	46,555	16,940
Mortgages	83,884	77,107	72,856	44,929	22,301
TOTAL	\$365,991	\$337,311	\$306,703	\$227,680	\$136,912
MEMBERS IN SYSTEM	38.9	36.4	35.4	28.7	24.1
EARNINGS AS % OF INVESTMENTS^b	4.0%	4.4%	4.5%	4.1%	4.0%

NOTE: 1970 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing social security disbursements in half.

b. "Earnings from Investments" divided by total "Investments."

SOURCE: "Finances of Employee-Retirement Systems of State & Local Governments," U. S. Department of Commerce, Bureau of the Census GF 69, No. 2, Mar. 1970; GF 68, No. 2, Feb. 1969; GF-No. 2, Jan. 1966; G-GF60-No. 3, April 1961; and "Annual Reports of the Employees' Retirement System of the State of Hawaii," Publications No. 32, 37, 40, and 41.

TABLE 40
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk	\$442	\$ 614	\$480	\$ 612	\$ 503	\$ 509	\$ 643	\$ 607
Bkpk. Mach. Oper.	396	525	435	555	445	461	457	472
Cashier	382	529	480	612	458	451	659	656
Civil Engr. (Entry)	737	1,033	675	861	900	866	904	904
Civil Engr. (Lic.)	983	1,480	949	1,211	1,224	1,268	1,272	1,268
Clerk	383	533	414	529	425	443	457	472
Clerk, Jr.	349	472	357	457	365	377	357	376
Clerk, Sr.	469	645	480	612	535	546	583	587
Clerk-Steno.	399	560	457	583	460	474	504	530
Custom. Serv. Clerk	414	559	480	612	485	493	643	628
Draftsman	557	771	457	583	560	550	457	482
Engr. Draftsman	624	870	675	861	739	752	904	867
Instrumentman	590	918	675	861	624	707	861	839
Keypunch Oper.	396	555	414	529	448	454	480	481
Med. Lab. Tech.	617	790	709	904	676	704	820	825
Nurse, Practical	417	557	480	612	458	463	643	619
Nurse, Staff	622	760	709	904	655	666	820	802
Rodman & Chainman	400	515	504	643	447	478	504	513
Secretary, Private	541	751	583	904	640	648	820	817
Switchboard Oper.	373	513	375	529	439	447	414	447
Switchboard-Recept.	366	489	414	529	400	409	435	480
Typist (Junior)	341	463	375	480	370	372	375	388
Hourly Wage Rates								
Auto Mechanic	\$2.79	\$4.15	\$3.59	\$4.50	\$3.65	\$3.79	\$4.15	\$4.05
Auto Mech. (Helper)	2.70	3.80	2.70	3.28	2.94	3.14	2.98	2.97
Bldg. Maint. Man	2.56	3.72	3.43	4.18	3.33	3.37	3.98	3.89
Carpenter (Maint.)	2.93	4.35	3.43	4.18	3.39	3.57	3.98	3.87
Cook, Asst.	2.24	3.16	2.70	3.28	2.75	2.74	3.13	3.10
Cook, Gen.	2.61	3.49	3.23	3.92	3.35	3.34	3.74	3.71
Electric. (Helper)	2.53	3.73	2.70	3.28	3.23	3.30	2.83	2.88
Electric. (Maint.)	3.31	4.71	3.59	4.37	3.96	3.93	3.96	3.97
Groundskeeper	1.97	2.84	2.31	2.80	2.37	2.36	2.42	2.54
Janitor (Heavy)	2.18	3.08	2.31	2.80	2.36	2.40	2.42	2.52
Janitor (Light)	1.96	2.59	2.15	2.62	2.24	2.21	2.49	2.42
Kitchen Helper	2.14	2.57	2.31	2.80	2.27	2.34	2.67	2.60
Laborer (Heavy)	2.19	3.22	2.35	2.86	2.37	2.50	2.59	2.62
Laborer (Light)	1.95	3.69	2.31	2.80	2.24	2.39	2.42	2.48
Painter (Maint.)	2.93	4.41	3.43	4.18	3.41	3.49	3.98	3.94
Plumber (Maint.)	2.94	4.74	3.59	4.37	3.39	3.57	4.16	4.04
Stock Select. Clerk	2.40	3.28	2.39	3.05	2.75	2.89	3.45	3.30
Truck Driver A ^b	2.34	3.25	2.52	3.06	3.00	2.90	2.78	2.82
Truck Driver B ^b	2.63	3.42	2.87	3.49	3.16	3.11	3.17	3.21
Truck Driver C ^b	3.33	3.88	3.06	3.72	2.83	3.31	3.54	3.48
Watchman (Night)	1.96	2.60	2.16	2.77	2.30	2.33	3.05	2.88
Welder (Maint.)	2.58	4.20	3.59	4.37	3.41	3.81	4.16	4.04

NOTE: Results of sampling 560 private establishments and 14 government agencies employing 142,788 persons (46.1% of estimated civilian employee population) during May-July, 1970. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = Capacity under 1.5 tons; B = Capacity, 1.5 to 4 tons; C = Capacity, 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 91, September, 1970. (Survey conducted by the Council and the State and Counties' Personnel Services departments.)

TABLE 41
CLASSROOM TEACHERS' SALARIES: 1970-1971
 Estimated Average Annual Salaries and Distribution^a

State	Average Salary		Distribution ^b					
	Amount	Rank	Below \$6500	\$6500-7499	\$7500-8499	\$8500-9499	\$9,500-10,499	\$10,500 & Above
HAWAII	\$10,140	6	0.1%	0.1%	18.7%	20.2%	13.4%	47.4%
U. S. Average	9,265	--	3.7	15.6	18.4	16.7	14.9	25.8
Alabama ^c	7,376	42	4.5	65.0	14.0	11.0	5.0	0.5
Alaska ^c	13,570	1	0.0	0.0	0.0	0.0	4.0	96.0
Arizona	9,285	18	7.0	17.5	15.0	15.5	13.5	31.5
Arkansas ^c	6,668	49	49.4	34.6	7.2	3.3	2.5	3.0
California ^c	11,022	3	0.1	0.1	11.6	17.2	18.9	52.1
Colorado ^c	8,260	31	14.1	24.0	26.0	16.0	10.0	9.9
Connecticut ^c	9,600	12	0.0	17.0	17.0	15.0	16.5	34.5
Delaware ^c	9,780	9	1.0	9.0	10.1	17.0	36.0	26.9
Florida ^c	8,805	22	1.7	19.3	27.9	23.9	14.0	13.2
Georgia	7,778	40	16.2	25.3	38.8	11.5	7.7	0.5
Idaho ^c	7,059	46	44.7	28.4	10.8	9.1	3.5	3.5
Illinois ^c	10,233	5	0.0	6.3	19.2	28.9	16.9	28.7
Indiana ^c	9,272	19	2.9	18.3	16.9	19.5	11.7	30.7
Iowa	9,129	21	4.2	13.7	21.5	15.6	22.8	22.2
Kansas	8,034	38	10.8	33.7	29.1	11.2	9.8	5.4
Kentucky ^c	7,190	44	31.0	38.5	13.0	11.0	3.0	3.5
Louisiana ^c	8,340	28	12.7	18.3	18.9	27.1	19.0	4.0
Maine ^c	8,127	35	9.1	28.1	22.7	24.0	10.5	5.6
Maryland	10,091	7	0.2	15.6	18.2	10.9	11.9	43.2
Massachusetts	9,613	11	0.2	10.4	17.4	19.3	15.0	37.7
Michigan ^c	10,647	4	1.2	2.0	5.0	15.0	24.5	52.3
Minnesota	9,271	20	0.7	10.5	23.8	27.8	19.1	18.1
Mississippi ^c	6,008	50	84.3	11.0	3.5	1.2	0.0	0.0
Missouri ^c	8,373	27	4.6	14.7	44.4	17.4	11.0	7.9
Montana ^c	8,173	33	8.5	28.6	29.5	17.1	7.8	8.5
Nebraska	8,120	36	17.5	23.7	19.0	16.5	13.2	10.1
Nevada	9,551	13	0.0	3.8	21.4	24.1	17.9	32.8
New Hampshire	8,297	30	7.9	31.8	19.1	16.0	15.7	9.5
New Jersey	10,050	8	0.1	8.4	24.2	15.7	11.9	39.7
New Mexico	8,214	32	10.5	21.5	31.1	20.7	13.6	2.6
New York	11,100	2	2.0	3.0	5.0	15.0	20.0	55.0
North Carolina	8,168	34	31.9	18.4	44.6	1.6	2.7	0.8
North Dakota ^c	7,060	45	40.0	28.0	17.0	8.7	3.0	3.3
Ohio	8,798	23	12.5	21.1	20.5	15.9	11.9	18.1
Oklahoma	7,360	43	10.0	51.9	17.9	9.8	8.5	1.9
Oregon	9,298	17	0.7	13.5	20.0	20.1	23.6	22.1
Pennsylvania	9,300	16	5.0	16.0	15.0	17.0	19.0	28.0
Rhode Island ^c	9,442	15	4.0	3.0	13.3	37.4	22.0	20.3
South Carolina	7,000	47	32.0	33.0	31.0	3.5	0.5	0.0
South Dakota	6,793	48	49.4	20.4	13.4	9.4	4.8	2.6
Tennessee	7,400	41	27.6	34.1	17.2	11.2	5.2	4.7
Texas	8,325	29	20.0	20.8	11.0	20.8	18.1	9.3
Utah ^c	8,073	37	19.7	14.2	20.0	31.0	10.6	4.5
Vermont	8,420	26	5.5	23.9	35.2	15.5	4.8	15.2
Virginia	8,700	24	9.2	20.0	26.0	14.0	12.0	18.8
Washington	9,520	14	0.1	19.1	18.5	16.0	15.0	31.3
West Virginia ^c	7,800	39	6.9	34.4	40.9	8.3	4.8	4.7
Wisconsin	9,640	10	0.2	8.1	25.9	20.9	29.9	15.0
Wyoming	8,687	25	4.6	21.4	21.8	21.8	19.1	11.3

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers. U. S. average includes 50 states and the District of Columbia.

b. Detail may not add to 100% because of rounding.

c. Percent distributions estimated by NEA Research Division. Maine, Rhode Island, Alabama and Indiana salaries also estimated by NEA.

SOURCE: "Estimates of School Statistics, 1970-71," Research Division, National Education Association, 1970 (copyright 1970).

TABLE 42
ESTIMATED PUPIL-TEACHER RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES

State	Pupil-Teacher Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital Outlay	Other	Total Expenditures Amount	Rank
HAWAII	23.0	25.5	24.0	\$21.08	\$144.59	\$165.67	22
U.S. Av.	25.0	19.4	22.5	22.18	144.79	167.15	--
Ala.	26.3	22.5	24.3	13.40	99.54	112.95	49
Alaska	25.5	12.8	20.6	38.03	217.72	255.76	1
Arlz.	22.5	23.0	22.7	21.37	161.29	182.67	17
Ark.	26.2	21.1	23.6	16.82	93.72	110.55	51
Calif.	26.2	24.5	25.6	18.82	179.70	198.53	8
Colo.	25.9	21.0	23.5	16.17	155.67	171.85	20
Conn.	25.2	13.5	20.4	24.13	145.45	169.58	21
Del.	24.3	19.7	22.0	55.47	145.68	201.15	5
Fla.	24.1	21.4	22.8	21.66	138.41	160.07	29
Ga.	25.3	21.1	23.7	24.18	117.59	141.78	38
Idaho	25.1	22.3	23.7	18.50	115.54	134.05	39
Ill.	23.1	19.8	21.8	19.43	140.76	160.19	28
Ind.	26.3	21.7	24.1	19.18	141.22	160.41	27
Iowa	27.6	13.0	20.8	19.66	172.22	191.88	13
Kans.	23.2	16.4	19.8	15.02	139.60	154.63	30
Ky.	25.0	21.9	23.8	19.74	105.39	125.14	45
La.	23.7	19.6	21.9	20.48	121.65	142.14	37
Me.	23.8	17.5	21.6	17.87	113.96	131.84	40
Md.	24.5	19.9	22.3	38.63	161.77	200.40	6
Mass.	24.6	21.0	22.9	21.16	129.99	151.16	31
Mich.	29.4	18.5	23.4	30.73	165.87	196.60	9
Minn.	22.9	18.7	20.7	32.71	177.34	210.06	3
Miss.	25.4	21.7	23.7	13.37	98.63	112.01	50
Mo.	25.7	20.2	24.0	19.37	131.69	151.06	32
Mont.	19.9	19.3	19.7	16.99	146.50	163.49	24
Neb.	21.3	16.8	19.2	17.89	145.52	163.41	25
Nev.	26.5	23.3	25.1	22.39	163.93	186.33	16
N. H.	24.0	20.1	22.3	22.18	104.82	127.01	43
N. J.	23.4	17.3	20.9	19.53	152.53	172.07	19
N. M.	25.4	23.6	24.5	19.03	171.39	190.42	14
N. Y.	20.9	18.0	19.5	27.33	191.23	218.56	2
N. C.	25.1	21.9	24.1	16.24	104.99	121.23	47
N. D.	22.4	18.4	21.0	26.82	138.76	165.58	23
Ohio	30.6	14.4	23.2	16.91	129.08	145.99	33
Okla.	23.6	21.7	22.7	11.88	116.82	128.70	42
Ore.	23.3	20.8	22.2	20.30	175.68	195.98	10
Pa.	22.5	20.8	21.7	24.47	137.30	161.77	26
R. I.	24.5	17.3	20.9	15.99	115.52	131.51	41
S. C.	25.0	20.7	23.1	16.86	105.52	122.38	46
S. D.	19.3	17.6	18.8	30.05	159.06	189.11	15
Tenn.	26.9	23.1	25.4	17.06	99.31	116.38	48
Texas	30.5	12.7	22.2	24.01	121.83	145.85	35
Utah	28.3	25.2	26.8	34.96	158.95	193.92	12
Vt.	23.6	16.2	20.2	23.41	120.41	143.83	36
Va.	23.2	18.5	21.2	25.57	120.35	145.92	34
Wash.	25.3	23.6	24.5	33.46	165.42	198.88	7
W. Va.	25.3	22.6	24.0	12.19	114.54	126.73	44
Wisc.	22.5	17.7	20.3	27.56	146.93	174.50	18
Wyo.	19.9	17.7	18.8	16.28	189.73	206.01	4
D. C.	20.9	17.8	19.6	34.59	152.74	194.33	11

NOTE: Data on per capita expenditures do not correspond with Table 31 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

a. Estimated for the 1970-71 school year by dividing public school fall enrollment by number of classroom teachers as reported by the National Education Association.

b. As reported by the U. S. Commerce Department for fiscal 1969. Detail may not add to total due to rounding.

SOURCE: "Estimates of School Statistics, 1970-71", Research Division, National Education Association, 1970 (copyright 1970); "Governmental Finances in 1968-69", Series GF69 No. 5, U. S. Department of Commerce, Washington, D. C., September, 1970.

TABLE 43
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years^a

Object of Expenditure	1970	1969	1968	1965	1960
Administration	\$ 9,125,802	\$ 7,207,797	\$ 7,480,337	\$ 3,280,724	\$ 758,895
Instruction: Personal Services	83,495,906	69,168,512	64,644,574	38,534,755	33,026,284
Supplies & Other	6,602,974	8,504,662	6,717,778	5,426,971	2,349,566
Food Services: Personal Services	5,073,293	4,900,819	3,873,085	3,210,730	(
Supplies	6,945,547	8,519,337	7,692,856	5,616,825	(3,122,509 ^e
Attendance & Health Services	2,129,738	2,287,646	2,027,947	1,129,659	(
Pupil Transportation Services	2,486,028	1,684,704	1,185,151	525,546	(
Operation of School Plants	4,826,111	4,450,557	3,697,525	3,223,608	2,870,291
Maintenance of School Plants	6,923,940	7,149,531	5,700,000	2,776,808	2,221,549
Retirement, Social Security, Medical Insurance Contributions	12,292,795	12,174,273	7,129,217	4,865,294	2,251,518
Workmen's Compensation ^b	141,909	294,206	403,067	528,846	41,207
Interest	1,589,116	1,728,352	1,872,732	2,077,948	1,248,569
Debt Retirement	4,474,113	4,479,573	4,303,384	3,345,833	1,433,442
Sub-Total	\$146,107,272	\$132,549,969	\$116,727,680	\$74,543,547	\$49,323,830
Capital Outlay ^c	\$ 31,501,104	\$ 17,250,209	\$ 17,831,155	\$13,219,292	\$ 3,757,853
Adult Education & Other Projects	1,165,302	2,122,104	1,901,256	1,279,865 ^d	263,537
Technical Schools	--	655,307	796,678	1,365,534	(e)
Public Libraries	5,371,887	3,355,612	2,964,224	1,773,441	--
Summer School	588,340	558,038	552,768	--	--
Athletic Funds	678,814	532,302	504,637	--	--
Total	\$185,412,719	\$157,023,541	\$141,278,398	\$92,181,679	\$53,345,220
Average Daily Enrollment	179,364	171,957	168,347	158,787	140,331
Average Daily Attendance	167,444	160,366	158,111	148,702	132,014

NOTE: Data prior to 1965 not strictly comparable due to a revised method of reporting.

a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.

b. Includes unemployment compensation from 1965 onward.

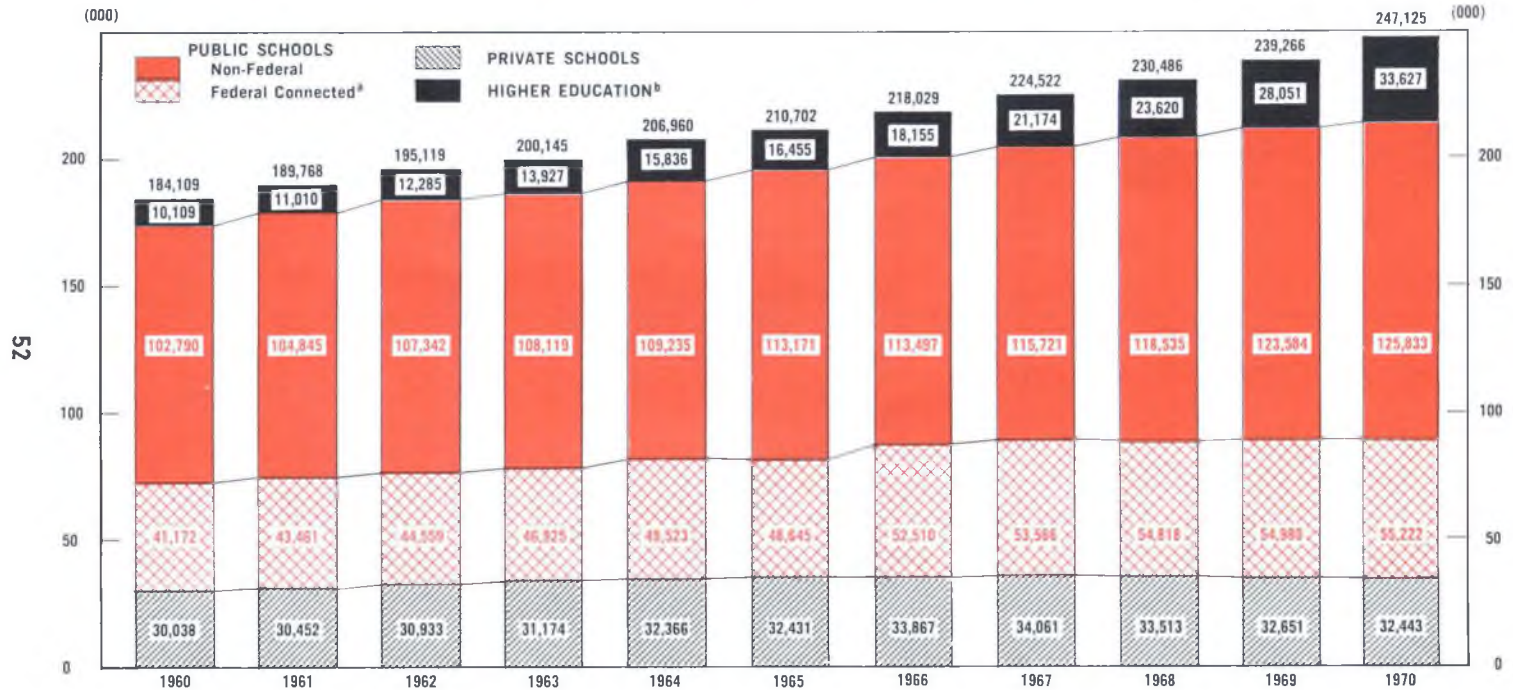
c. Bond fund expenditures not included.

d. Includes \$781,148 for vocational rehabilitation.

e. Breakdown not available, but included in total.

SOURCE: Annual Reports of the Department of Education, 1960-1968; 1969 and 1970 data from Office of Business Services, Department of Education, State of Hawaii.

CHART 11
TRENDS IN HAWAII SCHOOL ENROLLMENT
1960-1970 Fall Enrollment



NOTE: 1970 data preliminary.

a. Includes enrollment for partial as well as full federal impact-area aid.

b. Fall full- and part-time enrollment in day time credit courses. Includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, Research and Statistics Division, State of Hawaii; University of Hawaii.

TABLE 44
UNIVERSITY OF HAWAII
Current Income and Expenditures—Selected Fiscal Years^a

	1970	1969	1968	1965	1960
REVENUES					
For Educational Purposes	\$(84,333,326)	\$(69,647,772)	\$(62,995,121)	\$(30,444,974)	\$(10,761,840)
Federal Funds	28,044,561	27,918,104	26,626,945	11,892,687	2,118,051
State Appropriations	50,557,525 ^d	37,346,232	32,557,646	16,365,908	6,201,074
University Funds	(5,731,240)	(4,383,436)	(3,810,530)	(2,186,379)	(2,442,715)
Student Fees ^b	2,974,144	2,548,037	2,240,806	1,286,289	1,942,244
Departmental Earnings	591,078	912,364	459,729	82,789	155,300
Gifts and Grants	2,009,941	709,916	932,263	657,974	178,623
All Other	156,077	213,119	177,732	159,327	166,548
For Non-Educational Purposes	(5,651,177)	(4,877,385)	(3,805,184)	(2,516,858)	(1,534,638)
Auxiliary Enterprises	5,369,226	4,609,513	3,453,699	2,273,142	1,214,118
Other Sources	281,951	267,872	351,485	243,716	320,520
TOTAL REVENUES	\$ 89,984,503	\$ 74,525,157	\$ 66,800,305	\$ 32,961,832	\$ 12,296,478
EXPENDITURES					
For Educational Purposes	\$(80,403,928)	\$(69,151,462)	\$(63,058,398)	\$(30,476,321)	\$(10,563,533)
Instruction & Rel. Act.	27,549,288	22,980,183	20,994,903	11,200,347	4,890,266
Community Colleges ^c	8,142,576	5,701,671	3,425,471	--	--
Organized Research	18,351,345	16,867,400	15,912,308	7,542,966	1,937,771
Extension Service	3,731,340	3,229,353	1,353,574	1,049,591	888,471
Libraries	2,545,409	2,145,907	1,850,293	815,353	334,425
Plant Oper. & Maint.	2,884,771	3,121,293	2,712,564	1,316,226	819,281
Public Services	10,662,782	10,158,343	11,661,200	7,090,756	957,132
Admin. & General Expenses	6,536,417	4,947,312	5,148,085	1,461,082	736,187
For Non-Educational Purposes	(5,186,545)	(4,623,787)	(3,564,333)	(2,219,712)	(1,438,645)
Auxiliary Enterprises	4,858,188	4,146,518	3,195,984	1,999,670	1,108,108
Others	328,357	477,269	368,349	220,042	330,537
TOTAL EXPENDITURES	\$ 85,590,473	\$ 73,775,249	\$ 66,622,731	\$ 32,696,033	\$ 12,002,178

a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.

b. Since 1962, fees from special programs only.

c. Certain technical schools formerly under the Department of Education transferred to the new Community College System.

d. Includes appropriated receipts; e.g., \$1,801,316 Leahi Hospital receipts; \$312,671 transfer from Department of Education for Hawaii Technical School (Hawaii Community College); \$280,193 increase from Investment of Morrill Act income; and others.

SOURCE: Business Office Data, and Financial Reports, University of Hawaii.

TABLE 45
DIVISION OF AIRPORTS
 Department of Transportation—State of Hawaii
 Revenues and Expenditures—Selected Fiscal Years

	1970	1969	1968	1965	1960
<u>REVENUES^a</u>					
Fuel Tax ^b	\$ 4,601,581	\$ 4,068,103	\$3,684,280	\$1,621,614	\$2,116,799
Airport Use Fees	321,773	10,338	418,863	1,564,754	92,478
Concessions & Other Rentals	6,466,635	5,279,769	3,668,444	1,878,539	686,412
Bond Funds	63,842,499	39,270,321	--	894,533	--
Federal Grants	2,313,948	1,377,016	363,600	2,075,178	2,146,246
All Other Revenues	2,660,711	1,165,686	1,369,797	238,712	190,962
TOTAL	\$80,207,147	\$51,171,233	\$9,504,984	\$8,273,330	\$5,232,897
<u>EXPENDITURES^c</u>					
Personal Services	\$ 2,134,681	\$ 1,880,773	\$1,640,251	\$1,091,865	\$ 718,348
Other Operating Expenses	2,890,966	2,160,401	3,425,808	993,016	648,820
Capital Outlay	62,403,108	15,115,360	1,518,107	2,023,161	2,242,715
Bond Interest	5,569,929	954,081	806,754	859,275	940,159
All Other Expenditures	1,099,004	917,028	832,526	638,640	9,567
TOTAL	\$74,097,688	\$21,027,643	\$8,223,446	\$5,605,957	\$4,559,609

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Rate 3.5¢ per gallon to 5-21-62, and 1¢ thereafter.

c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Consolidated Statements of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46
DIVISION OF HARBORS
 Department of Transportation—State of Hawaii
 Revenues and Expenditures—Selected Fiscal Years^a

	1970	1969	1968	1965	1960
REVENUES					
Wharfage	\$4,678,058	\$4,036,780	\$3,579,532	\$1,418,672	\$ 867,526
Pilotage Fees	550,837	482,402	453,747	251,672	251,771
Docking and Mooring Fees	747,268	811,769	577,757	390,184	326,418
Rentals	2,531,759	2,501,600	1,861,305	832,785	681,822
Sales of Services and Materials	612,061	461,268	310,207	174,696	136,917
Income on Investments	536,842	672,964	394,206	87,536	39,902
Miscellaneous ^b	135,558	130,302	102,785	42,051	2,822
Total Revenues	\$9,792,383	\$9,097,085	\$7,279,539	\$3,197,596	\$2,307,178
EXPENDITURES					
Administration ^c	\$ 526,621	\$ 409,137	\$ 555,846	\$ 211,314	\$ 144,082
Harbor Operations	1,253,940	1,409,016	1,015,013	674,673	406,075
General Maintenance	900,632	894,037	780,278	461,882	337,528
Engineering Services and Overhead	296,041	172,505	146,589	74,306	49,866
Retirement Contribution	248,451	214,860	165,684	79,444	40,551
5% Surcharge on Gross Receipts	341,529	303,991	206,463	124,257	78,017
Interest on Bonded Debt	1,955,244	2,569,723	1,443,045	355,131	117,000
Debt Retirement	395,000	385,000	373,825	385,625	241,000
City and County Fireboat	328,952	265,579	249,043	208,927	--
Depreciation	922,956	825,844	752,400	632,748	493,486
Miscellaneous	187,270	128,478	99,375	68,610	40,518
Total Expenditures	\$7,356,636	\$7,578,170	\$5,787,561	\$3,276,917	\$1,948,123

- a. Report of the "public undertaking," as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to property, and sales of utilities, etc.
- c. Includes contributions to the Department of Transportation for general administrative expenses: \$165,033 in 1970, \$134,852 in 1969, \$135,335 in 1968, and \$136,596 in 1965.

SOURCE: Audit Section, Annual Reports of the Board of Harbor Commissioners, 1960; and Accountant's Reports, Harbors Division, Department of Transportation, State of Hawaii, 1965 and 1968-1970.

TABLE 47
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenue and Expenditures — Selected Fiscal Years^a

	1970	1969	1968	1965	1960
REVENUES					
Federal-Aid Highways					
Primary & Secondary	\$ 3,355,718	\$ 2,395,547	\$ 4,534,083	\$ 4,665,244	\$ 4,379,282
Interstate & Defense	29,596,705	26,640,368	19,299,837	5,371,498	--
Defense Access Roads	5,088	--	20,200	1,013,970	--
County Contributions	--	8,027	--	--	--
State Funds					
General Fund Cash	2,078,000	7,000,000	--	--	867,500
Bond Realization ^b	20,756,000	15,834,000	19,350,500	8,563,064	3,400,000
Fuel Tax	13,086,190	11,999,616	11,020,695	9,334,297	7,526,890
Interest Earned	4,709	--	--	151,109	432,564
Rental of Buildings	45,904	69,622	130,188	114,764	244,854
Sale of Land & Condemned Improve.	149,907	307,410	276,131	145,178	31,596
Private Contributions	359,934	82,373	140,465	--	--
Miscellaneous	19,142	150,915	28,085	8,240	13,039
Total	\$69,457,297	\$64,487,878	\$54,800,184	\$29,367,364	\$16,895,725
EXPENDITURES					
Administration	\$ 1,048,239	\$ 916,567	\$ 826,676	\$ 530,957	\$ 506,223
5% Surcharge	409,588	374,593	343,917	293,508	--
Maintenance	4,833,873	4,640,941	4,052,214	3,088,522	2,274,866
Land Acquisition	4,060,532	5,060,996	6,093,972	4,291,673	--
Design & Construction	43,504,615	38,270,629	26,404,055	15,127,764	12,017,560
Interest Paid	2,158,637	1,998,209	1,871,699	2,255,312	2,141,115
Miscellaneous	--	--	--	--	139,467
Total	\$56,015,484	\$51,261,935	\$39,592,533	\$25,587,736	\$17,079,231

a. Excludes income from sale of investments and reimbursements and expenditures for investments.

Since bond funds are included, bond principal payments are excluded to eliminate duplication.

b. Bond fund appropriations.

SOURCE: Annual Reports, Department of Public Works, and Department of Transportation, State of Hawaii.
 1968-1970 data compiled by the Fiscal Section, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

HAWAII STATE AND COUNTIES

State and local long-term per capita debt at June 30, 1969 was \$833, \$222 above the national per capita average of \$611. Only four states have more debt outstanding on a per capita basis. When debt is related to personal income, Hawaii ranks 11th highest in the country. Debt in Hawaii is 174% of tax collections for a ranking of 19th.

Public bonded debt outstanding at December 31, 1970 increased 18% over the 1969 amount outstanding and now totals \$742 million. Of this amount, 74% (\$545.9 million) are general obligation bonds chargeable directly to general revenues of the State and/or counties. The remaining \$196 million are revenue bonds repaid from special earmarked receipts which include airport earnings, harbor funds, fuel taxes, and highway revenues. Other revenue issues included in the total but repaid from earnings or fees include: water utilities, University of Hawaii student housing, and the multi-deck parking structure of the State. The public bonded debt excludes Hawaii Housing Authority revenue bonds (which are backed by the federal government) and Improvement District Bonds of the City and County of Honolulu and Hawaii County since they are payable from special assessments made on real property owners.

STATE OF HAWAII

The Constitution of Hawaii limits debt to 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the Legislature authorizing such debt. Under this provision, the limit on November 1, 1970 was over \$1 billion (3.5 times average revenues of \$302.3 million).

Total funded debt chargeable to this limit on December 31, 1970 was \$759.4 million. Outstanding bonds of \$263.4 million amounted to 35% of the funded debt; authorized but as yet unissued bonds accounted for the remaining \$496 million (65%). The debt margin was \$298.5 million.

In addition, the State has \$131.2 million in outstanding and \$59.1 million in authorized-unissued general obligation debt for which the State has pledged its full faith and credit but does not count against the debt limit.

Revenue bonds issued by the State equalled \$160.8 million, with airport bonds amounting to \$130 million constituting the major portion of this sum. Harbor bonds amounted to \$29 million, University of Hawaii housing bonds came to \$1.2 million, and the multi-deck parking structure added the remaining \$0.7 million.

THE COUNTIES

County debt is limited by the Constitution to 15% of the net property valuations within the respective county. At December 31, 1970, general obligation debt outstanding for the four counties was \$170.6 million. Of this amount, \$156.7 million were county issues, and \$13.9 million were issued for the counties by the State but are chargeable against the counties' debt limit and are payable from county revenues. Authorized-unissued bonds amounted to \$35 million.

Water revenue bonds outstanding at the end of the year totalled \$35.3 million. General obligation bonds of the counties issued for the counties' water authorities and to be reimbursed from water authority revenues amounted to \$6.8 million.

TABLE 48
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1969—By States

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
	Amount	Rank	Personal Income ^a Percent	Rank	Tax Collections ^b Percent	Rank
HAWAII	\$ 833.44	5	21.22	11	173.55	19
U. S. Average	611.46	--	16.58	--	160.94	--
Alabama	582.31	21	22.55	8	259.42	5
Alaska	1,222.60	2	27.41	3	313.09	2
Arizona	535.18	26	15.87	26	138.44	30
Arkansas	462.81	35	18.60	15	209.59	9
California	783.30	9	18.26	17	145.06	27
Colorado	514.36	29	14.27	32	133.32	34
Connecticut	785.22	8	17.09	20	200.23	13
Delaware	1,329.98	1	32.38	1	357.36	1
Florida	551.53	23	15.65	28	167.20	22
Georgia	485.95	31	15.82	27	180.21	16
Idaho	255.97	50	8.67	49	78.05	49
Illinois	512.60	30	11.96	40	137.50	32
Indiana	348.48	44	9.45	48	104.28	46
Iowa	300.46	48	8.47	50	77.32	50
Kansas	453.02	36	12.99	35	130.78	38
Kentucky	729.22	12	25.61	5	262.76	4
Louisiana	726.01	13	26.11	4	243.73	6
Maine	371.96	43	12.18	38	120.72	42
Maryland	829.79	6	20.37	12	202.10	12
Massachusetts	649.29	15	15.62	29	143.46	28
Michigan	519.56	27	13.01	34	121.32	41
Minnesota	605.18	17	16.65	23	149.00	26
Mississippi	483.35	32	21.79	10	199.77	14
Missouri	415.91	38	12.03	39	138.17	31
Montana	340.81	46	10.89	45	97.01	48
Nebraska	818.80	7	22.69	7	226.11	7
Nevada	735.50	11	16.50	25	157.70	23
New Hampshire	395.55	41	11.40	42	132.13	37
New Jersey	540.04	25	12.73	36	133.00	35
New Mexico	418.56	37	14.45	31	129.36	39
New York	1,016.87	4	22.89	6	176.69	18
North Carolina	303.56	47	10.51	46	117.29	43
North Dakota	347.54	45	11.54	41	102.80	47
Ohio	415.91	39	11.13	43	136.02	33
Oklahoma	598.86	19	19.65	13	208.63	10
Oregon	602.11	18	16.85	21	155.58	24
Pennsylvania	654.62	14	17.89	19	192.81	15
Rhode Island	636.90	16	16.51	24	168.20	21
South Carolina	284.81	49	10.92	44	126.67	40
South Dakota	205.17	51	6.78	51	58.15	51
Tennessee	518.17	28	18.45	16	205.37	11
Texas	584.31	20	17.93	18	211.97	8
Utah	562.55	22	18.77	14	171.92	20
Vermont	543.35	24	16.73	22	141.43	29
Virginia	415.09	40	12.55	37	132.32	36
Washington	1,190.88	3	30.95	2	290.37	3
West Virginia	394.55	42	15.16	30	150.12	25
Wisconsin	473.82	33	13.05	33	107.92	45
Wyoming	739.94	10	22.07	9	178.85	17
<u>Dist. of Columbia</u>	<u>467.55</u>	<u>34</u>	<u>9.90</u>	<u>47</u>	<u>109.32</u>	<u>44</u>

a. Calendar 1969.

b. Fiscal 1969.

SOURCE: "Governmental Finances in 1968-69", GF69 No. 5; "Survey of Current Business", August, 1970, U. S. Dept. of Commerce.

TABLE 49
PUBLIC BONDED DEBT IN HAWAII
Bonds Outstanding by Agencies and Funds
At December 31, 1970 and June 30, 1971^a

Governmental Unit and Funds Charged with Debt Service Costs:	Outstanding December 31, 1970			Estimated Outstanding June 30, 1971		
	Bonds Issued by:			Bonds Issued by:		
	State	Counties	Total	State	Counties	Total
STATE	\$ (536,123,852)	\$ --	\$ (536,123,852)	\$ (526,188,857)	\$ --	\$ (526,188,857)
General Fund ^b	261,140,033	--	261,140,033	254,461,363	--	254,461,363
Highway Fund	69,137,518	--	69,137,518	67,621,368	--	67,621,368
Airport Fund	18,404,479	--	18,404,479	17,777,901	--	17,777,901
Harbor Fund	10,154,000	--	10,154,000	10,154,000	--	10,154,000
Land Revolving Fund	4,855,256	--	4,855,256	4,655,027	--	4,655,027
Sand Island Receipts	1,226,643	--	1,226,643	1,146,976	--	1,146,976
Veterans' Loan Fund	10,403,923	--	10,403,923	9,582,222	--	9,582,222
Airport Revenues ^c	130,000,000	--	130,000,000	130,000,000	--	130,000,000
University of Hawaii Revenues ^c	1,256,000	--	1,256,000	1,244,000	--	1,244,000
Multi-Deck Parking Revenues ^c	693,000	--	693,000	693,000	--	693,000
Harbor Revenues ^c	28,853,000	--	28,853,000	28,853,000	--	28,853,000
CITY & COUNTY OF HONOLULU	(9,607,561)	(162,900,000)	(172,507,561)	(8,905,055)	(158,843,000)	(167,748,055)
General Fund	9,607,561	113,351,532	122,959,093	8,905,055	109,960,782	118,865,837
Highway Fund	--	11,061,468	11,061,468	--	10,834,218	10,834,218
Water Fund	--	5,760,000	5,760,000	--	5,760,000	5,760,000
Water Revenues ^c	--	32,727,000	32,727,000	--	32,288,000	32,288,000
MAUI COUNTY	(576,647)	(9,780,000)	(10,356,647)	(499,376)	(9,376,000)	(9,875,376)
General Fund	576,647	7,937,000	8,513,647	499,376	7,572,000	8,071,376
Water Revenues ^c	--	1,843,000	1,843,000	--	1,804,000	1,804,000
HAWAII COUNTY	(3,191,745)	(14,737,000)	(17,928,745)	(3,052,349)	(14,737,000)	(17,789,349)
General Fund	3,038,578	13,925,000	16,963,578	2,910,016	13,925,000	16,835,016
Water Fund	153,167	96,000	249,167	142,333	96,000	238,333
Water Revenues ^c	--	716,000	716,000	--	716,000	716,000
KAUAI COUNTY	(560,194)	(4,560,000)	(5,120,194)	(524,362)	(4,560,000)	(5,084,362)
General Fund	467,842	3,496,000	3,963,842	439,225	3,496,000	3,935,225
Highway Fund	--	132,000	132,000	--	132,000	132,000
Water Fund	92,352	932,000	1,024,352	85,137	932,000	1,017,137
Total	\$ 550,060,000	\$ 191,977,000	\$ 742,037,000	\$ 539,170,000	\$ 187,516,000	\$ 726,686,000

NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

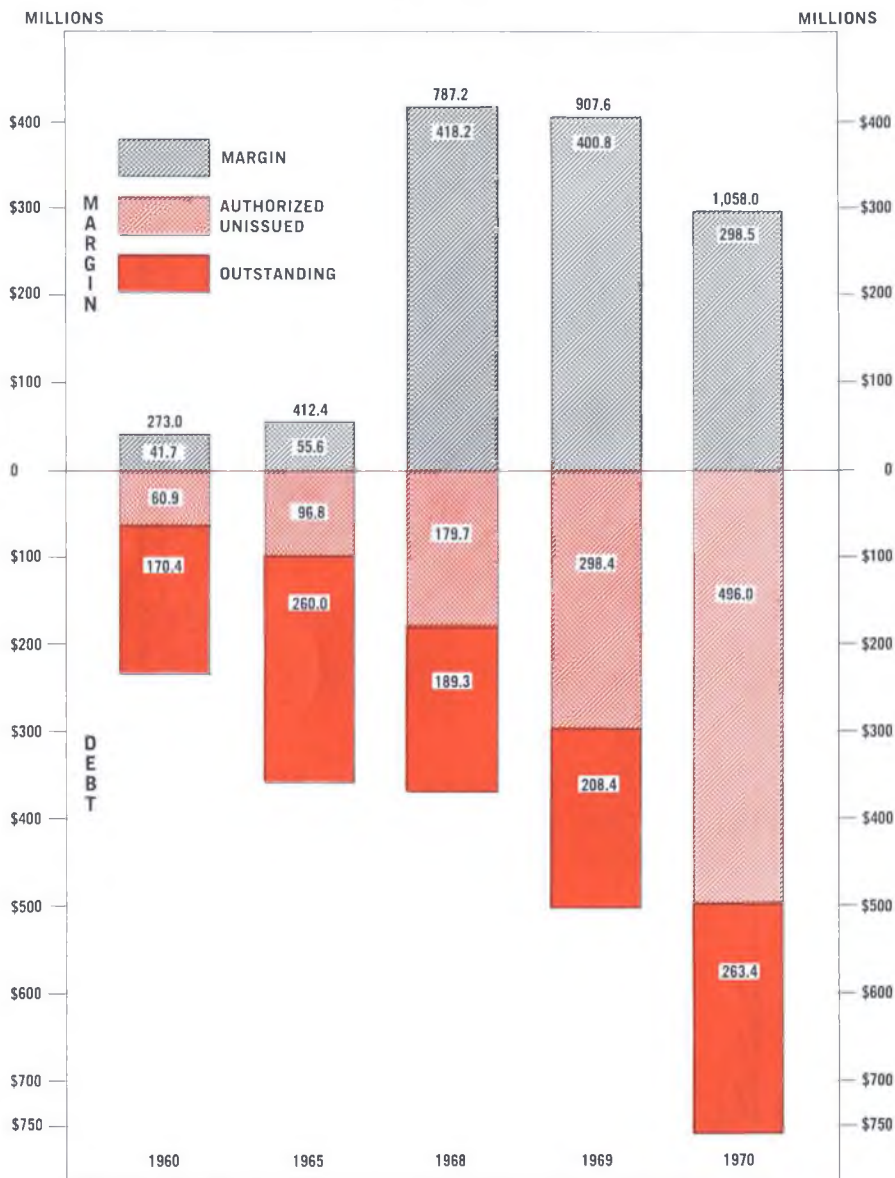
a. Based on gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds. June 30, 1971 data based on bonds outstanding at December 31, 1970 and do not include contemplated issues.

b. Includes bonds reimbursable from future Hawaii Water Authority revenues on which legislature granted moratorium on re-payment for 10 years from initial service.

c. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget & Finance and County Finance Departments.

CHART 12
THE STATE OF HAWAII FUNDED DEBT
 Amounts Charged to Constitutional Limits^a
 At December 31

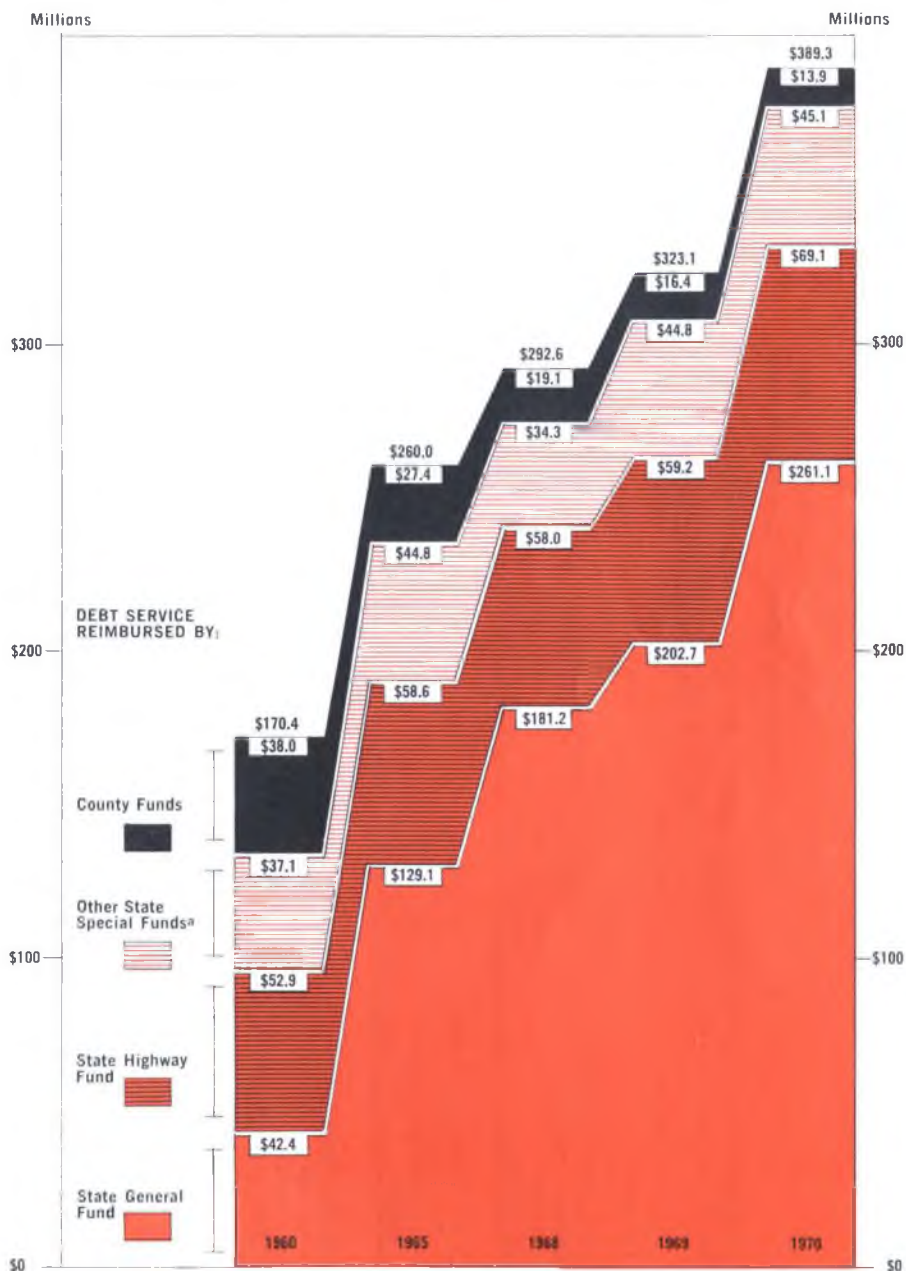


a. Debt limits: 1960-1965, 15% of net assessed valuations; 1968-1970, 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the legislature authorizing such debt. The definition of debt charged to the limit has varied somewhat from year to year.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

CHART 13 OUTSTANDING GENERAL OBLIGATION BONDS

State of Hawaii — By Fund
At December 31 — (In Millions)



a. Reimbursable from: Airport Special Fund, Harbor Special Fund, Land Revolving Fund, Sand Island Receipts, Veterans' Loan Fund, and World's Fair Fund.
SOURCE: State Department of Budget & Finance.

TABLE 50
COUNTY GENERAL OBLIGATION BONOS
 State of Hawaii—By Counties: December 31, 1970

Description	Honolulu	MauI	Hawaii	Kauai	All Counties
AMOUNT OF GENERAL OBLIGATION DEBT					
<u>Issued & Outstanding^a</u>	\$(139,780,561)	\$(8,513,647)	\$(17,212,745)	\$(5,120,194)	\$(170,627,147)
State Bonds ^b	9,607,561	576,647	3,191,745	560,194	13,936,147
County Bonds	130,173,000	7,937,000	14,021,000	4,560,000	156,691,000
Authorized-Unissued Debt	35,279,619	--	--	--	35,279,619
<u>Total Authorized Debt</u>	\$(175,060,180)	\$(8,513,647)	\$(17,212,745)	\$(5,120,194)	\$(205,906,766)
State Bonds ^b	9,607,561	576,647	3,191,745	560,194	13,936,147
County Bonds	165,452,619	7,937,000	14,021,000	4,560,000	191,970,619
DEBT LIMIT AND MARGIN					
Fiscal 1971 Property Values	\$3,716,168,650	\$310,100,239	\$427,151,553	\$173,626,122	\$4,627,046,564
Legal Debt Limit ^c	557,425,298	46,515,036	64,072,733	26,043,918	694,056,985
Debt Charged to Limit	126,700,055	8,071,376	16,835,016	5,084,362	156,690,809
Debt Margin	430,725,243	38,443,660	47,237,717	20,959,556	537,366,176
DEBT AS A % OF NET ASSESSED VALUES					
<u>Issued & Outstanding^a</u>	(3.76%)	(2.75%)	(4.03%)	(2.94%)	(3.69%)
State Bonds ^b	0.26	0.19	0.75	0.32	0.30
County Bonds	3.50	2.56	3.28	2.63	3.39
Authorized-Unissued Debt	0.95	--	--	--	0.76
Debt Charged to Limit	3.41%	2.60%	3.94%	2.93%	3.39%
Debt Margin	11.59	12.40	11.06	12.07	11.61

a. Based on gross debt exclusive of cash reserves.

b. State bonds issued for county purposes are reimburseable to the State general fund by each respective county.

c. State Constitution limits debt to 15% of net assessed property valuations in each county.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from and verified by the Counties' Departments of Finance.

TABLE 51
STATE GENERAL OBLIGATION BONDS
 State of Hawaii — December 31, 1970

Principal and Interest Payments Chargeable to: ^a	Issued and Outstanding	Authorized But Unissued	Total
General Fund	\$261,140,033	\$458,172,417	\$719,312,450
Highway Special Fund	69,137,518	44,617,787	113,755,305
Airport Special Fund	18,404,479	10,915,000	29,319,479
Harbor Special Fund	10,154,000	--	10,154,000
Land Revolving Fund	4,855,256	3,597,723	8,452,979
Sand Island Receipts	1,226,643	--	1,226,643
Veterans' Loan Fund	10,403,923	211,500	10,615,423
Home Loan Fund	--	5,500,000	5,500,000
University of Hawaii ^b	--	21,764,000	21,764,000
County Funds			
Honolulu City-County	9,607,561	--	9,607,561
Maul County	576,647	--	576,647
Hawaii County	3,191,745	--	3,191,745
Kauai County	560,194	--	560,194
Total	\$389,258,000	\$544,778,427	\$934,036,427

a. Debt service on State issued general obligation bonds is a charge against the State's general revenues, however, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

b. Either general obligation or revenue bonds may be issued.

SOURCE: Computed by the Tax Foundation of Hawaii from information supplied by the State Department of Budget & Finance.

TABLE 52
STATE BONDS CHARGED TO DEBT LIMIT
 State of Hawaii—November 1, 1970

Type of Debt		Gross Indebtedness	Charged to Debt Limit
General Obligations	- Issued	\$ 394,529,000	\$ 263,354,925
	- Unissued	544,778,427	485,647,917
Revenue Bonds	- Issued	160,802,000	--
	- Unissued	115,485,249	--
Instruments of Indebtedness-	Unissued	10,375,000	10,375,000
Total		\$1,225,969,676	\$ 759,377,842
Debt Limit^a			\$1,057,909,408
Debt Margin			\$ 298,531,566

a. Limit is computed by multiplying the average net general fund revenues for 1968, 1969 and 1970 (\$302,259,831) by 3.5. This debt limit is in effect for authorizations made during the 1971 legislative session.

SOURCE: "Certificate of Total Indebtedness of the State of Hawaii as of Nov. 1, 1970", Dept. of Budget & Finance, State of Hawaii.

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